ADJUSTMENTS BUDGET OF UMNGENI MUNICIPALITY



2014/15 MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

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Abbreviations and Acronyms

	·	М	Mayor
ASGISA	Accelerated and Shared Growth Initiative	MBRR	Municipal Budget & Reporting Regulations
BPC	Budget Planning Committee	MEC	Member of the Executive Committee
CFO	Chief Financial Officer	MFMA	Municipal Financial Management Act
CM	Municipality Manager	MIG	Municipal Infrastructure Grant
CPI	Consumer Price Index	MPRA	Municipal Properties Rates Act
CRRF	Capital Replacement Reserve Fund	MSA	Municipal Systems Act
DBSA	Development Bank of South Africa	MTEF	Medium-term Expenditure
DoRA	Division of Revenue Act		Framework
DWA	Department of Water Affairs	MTREF	Medium-term Revenue and
EE	Employment Equity		Expenditure Framework
EEDSM	Energy Efficiency Demand Side	NERSA	· · · · · · · · · · · · · · · · · · ·
	Management		Africa
FBS	Free basic services	NGO	Non-Governmental Organisations
GAMAP	Generally Accepted Municipal	NKPIs	National Key Performance Indicators
	Accounting Practice	OH\$	Occupational Health and Safety
GDP	Gross Domestic Product	OP	Operational Plan
GDS	Gauteng Growth and Development	PBO	Public Benefit Organisations
	Strategy	PHC	Provincial Health Care
GFS	Government Financial Statistics	PMS	Performance Management System
GRAP	General Recognised Accounting	PPE	Property Plant and Equipment
	Practice	PPP	Public Private Partnership
HR	Human Resources	PTIS	Public Transport Infrastructure
HSRC	Human Science Research Council		System
IDP	Integrated Development Plan	RG	Restructuring Grant
IT	Information Technology	RSC	Regional Services Council
kľ	kilolitre	SALGA	South African Local Government
km	kilometre		Association
KPA	Key Performance Area	SAPS	South African Police Service
KPI	Key Performance Indicator	SDBIP	Service Delivery Budget
kWh	kilowatt hour		
-	litre		ntation Plan
LED	Local Economic Development	SMME	Small Micro and Medium Enterprises

Part 1 – Adjustments Budget

1.1 Mayor's Report

During January 2015 the implementation of the budget and financial performance of the municipality was assessed for the first half of the financial year taking into consideration the monthly budget statements. According to this assessment it was recommended to Council that the 2014/15 annual budget be amended in February 2015 to revise projections for revenue and expenditures amongst the different votes. The main reasons for the revision can be summarised as follows:-

- 1. Additional grant allocations to uMngeni Municipality in respect of the Massification and Corridor Development amounts to R583 thousand and R15 million respectively.
- 2. Additional Traffic Fines Income due to the expansion of the hours worked by the law enforcement team and implementation of IGRAP 1 accounting standard.
- 3. Additional operating grants allocation in respect of roll-overs from previous financial year.
- 4. Roll-overs of capital grants due to the non-completion of these projects in the 2013/14 financial years. This was funded through the Provincial funds.
- 5. Increase in the bulk purchase of electricity expenditure due to the electricity losses experienced throughout the year.
- 6. Transfer of amounts between votes which could not be covered by the Virement Policy of the Municipality.

Although all of the above affected the original budget to the extent that the total operating expenditure increased from R 259.3 million to R 285.9 million, the revenue also increased from R 264.1 million to R 286 million leaving a surplus of R 79 000. This will have no effect on the rate randage or any other tariffs and charges of the municipality. I therefore recommend that the Adjusted Budget as set out in the Tables B1 to B10 be approved by Council for the 2014/15 financial year.

1.2 Council Resolutions

On 26 February 2015 the Council of uMngeni Local Municipality met in the Council Chambers of uMngeni Municipality to consider the adjustments budget of the municipality for the financial year 2014/15. The Council approved and adopted the following resolutions:

1. That Council adopts the Adjustments Budget for the 2014/2015 financial year in terms of section 28 of the Municipal Finance Management Act, No. 56 of 2003 as set out in the following adjustments budget tables:

1.1	Table B1:	Adjustments Budget Summary
1.2	Table B2:	Adjustments Budget Financial Performance (Standard Classification)
1.3	Table B3:	Adjustments Budget Financial Performance (Revenue & Expenditure by Vote)
1.3.1	Table B4:	Adjustments Budget Financial Performance (Revenue by Source and Expenditure by Type)
1.4	Table B5:	Adjustments Capital Expenditure Budget by Vote & Funding
1.5	Table B6:	Adjustments Budget on Financial Position
1.6	Table B7:	Adjustments Budget on Cash Flow
1.7	Table B8:	Cash Backed Reserves / Accumulated Surplus Reconciliation
1.8	Table B9:	Asset Management
1.8.1	Table B10:	Basic Service Delivery Measurement

2. That the Adjustments Budget as per section 21 of the Municipal Budget & Reporting Regulations be submitted to Provincial and National Treasuries within 10 days after approval by Council.

1.3 Executive Summary

The format and contents of the adjustments budget and supporting documentation must be in the format as specified in schedule B of the Municipal Budget and Reporting Regulations. The adjustments budget as submitted herewith contains the applicable adjustments budget tables B1 to B10 and supporting tables SB1 to SB20.

It should be noted that municipal taxes and tariffs may not be increased during a financial year, and any amendments to the annual budget must remain funded in accordance with section 18 of the Municipal Finance Management Act, No. 56 of 2003 (MFMA).

Table B1 provides high level summary on the adjusted budgeted financial performance, capital expenditure and funds sources, financial position, cash flows, cash backing/surplus reconciliation, asset management and free services whilst table B2-B10 and supporting table SB1-SB19 provides more details on the adjusted budgetary information.

The adjustments budget herewith presented provides for a net increase in the total operating revenue of R 21.9 million to the amount of R 286 million (original budget: R264.1 million). When analysing this, the following factors become apparent.

- (a) Property rates and electricity reflect an increase of R 0.5 million and R 4.4 million respectively. This is mainly due to the amnesty project that has been taken by the municipality which starts to yield positive results.
- (b) Transfers recognised-operational increased by R 1.1 million due to the roller overs approved by National Treasury.
- (c) Other own revenue was increased by R 15.7 million due to the expansion of the hours worked by the law enforcement team and implementation of IGRAP 1 accounting standard.

The adjusted operating expenditure amounts to R 285.9 million (original budget: R 259.3 million) which reflects an increase of R 26.6 million. The main contributing factors for this increase are as follows:

- (a) Employee related costs increased by R 6.8 million in order to fill vacant posts mostly for general workers and reduce overtime expenditure.
- (b) Remuneration of councillors increased by R. 0.2 million. This is a provision for the Speaker, EXCO members and MPAC chair to become full time councillors.
- (c) Debt impairment increased by R 12.4 million due to increase in traffic fines.
- (d) Bulk purchases increased by R 9.1 million due to electricity losses.

(e) Other expenditure decreased by R 3.6 million in order for the municipality to implement strict control measures on nice-to-have items.

The adjusted capital expenditure for 2014/2015 amount to R 68 million which is R 45 million more than the original budget of R 23 million. This is attributed to the roll-overs and increased allocation in terms of Division of Revenue (DORA).

1.4 Adjustments Budget Tables

The following eighteen pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2014/2015 budget and MTREF as approved by the Council. Each table is accompanied by explanatory notes on the facing page.

UMngeni Municipality 2013/14 Adjustments Budget

Table 1 MBRR Table B1 – Adjustments Budget Summary

KZN222 uMngeni - Table B1 A	djustments Budget Summary -
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				Bu	dget Year 201	4/15				Budget Year +1 2015/16	Budget Year +2 2016/17
Description	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital 3	Unfore, Unavoid, 4	Nat. or Prov. Govt 5	Other Adjusts.	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	В	C	٥	E	F	G	Н		
Financial Performance											
Property rates	132,896	-	-	-	-	-	500	500	133,396	141,673	149,323
Service charges	61,084	-	-	-	-	-	4,362	4,362	65,446	65,595	70,439
inv estment revenue	900	-		-	-	-	180	180	1,080	949	1,000
Transfers recognised - operational	47,314	-	-	-	-	-	1,144	1,144	48,458	51,646	53,770
Other own revenue	21,932		-	-		-	15,700	15,700	37,632	24,175	24,101
Total Revenue (excluding capital transfers	264,126	-	-	-	-	-	21,885	21,885	286,012	284,037	298,633
and contributions) Employee costs	00.744						0.040	2.010			
. ,	80,741	-	-	-	-	-	6,842	6,842	87,583	84,255	89,583
Remuneration of councillors	6,127	-	-	-	-	-	230	230	6,358	6,495	6,820
Depreciation & asset impairment	10,675	-	-	-	-	-	-	-	10,675	11,292	11,944
Finance charges Materials and bulk purchases	4,499	~	-	-	-	· -	-	-	4,499	4,560	4,834
Transfers and grants	65,681 7,085	-	-	,-	-	-	9,102	9,102	74,783	69,622	73,799
Other expenditure	84,477		-	_	-	-	1,144	1,144	8,229	7,899	7,394
Total Expenditure	259,285		- <u>-</u>				9,329	9,329	93,806	86,990	92,257
Surplus/(Deficit)	4,841		-	-	_	-	26,647	26,647	285,932	271,113	286,631
Transfers recognised - capital	21,415	_	_		_	-	(4,762)	(4,762)	79	12,924	12,002
Contributions recognised - capital & contributed a	21,410	_	_	_	_	_	45,457	45,457	66,872	22,428	23,268
Surplus/(Deficit) after capital transfers &	26,256	-	_	-	-	-	40,695	40,695	66,951	35,352	35,270
contributions											·
Share of surplus/ (deficit) of associate	26,256	-	-		-	-	- 40 505	- 40.005	-	*	-
Surplus/ (Deficit) for the year	20,236	-	-			-	40,695	40,695	66,951	35,352	35,270
Capital expenditure & funds sources Capital expenditure	23,015	_	_	-	_		44,977	44,977	67,992	33,428	23,268
Transfers recognised - capital	21,415	-	_	-	_	_	45,457	45,457	66,872	22,428	23,268
Public contributions & donations	- 1	-	_	_	_	-			_	_	
Borrowing	-	_	_	_	-	_	_	_	-	_	_
Internally generated funds	1,600	- [-	-	-	_	(480)	(480)	1,120	11,000	_
Total sources of capital funds	23,015	-	-	- i	-	-	44,977	44,977	67,992	33,428	23,268
inancial position				_	- i						
Total current assets	185,716	-	-	-	-	-	(29,397)	(29,397)	156,319	175,678	171,354
Total non current assets	829,708	-		-	-	-	44,977	44,977	874,685	833,502	845,155
Total current liabilities	4,835	-	-	-	-	-	-	-	4,835	3,841	4,949
Total non current liabilities	37,151	- [-	~	-	-	-	-	37,151	35,888	33,572
Community wealth/Equity	973,438	-	-	-	-	-	15,580	15,580	989,018	969,451	977,987
Cash flows									-		
Net cash from (used) operating	25,734	- [-	-	-	-	30,563	30,563	56,297	38,870	39,053
Net cash from (used) investing	(23,015)	-	-	-	-	-	(15, 179)	(15, 179)	(38, 194)	(33,428)	(22, 268)
Net cash from (used) financing	(2,500)	- [-	-	-]	-	-	-	(2,500)	(1,500)	(2,600)
ash/cash equivalents at the year end	8,895		-	-	-	-	15,385	15,385	24,279	5,140	19,325
ash backing/surplus reconciliation										_	
Cash and investments available	47,500	-	-	-	-	-	(29,397)	(29,397)	18,103	49,949	52,824
Application of cash and investments	169,654	-	-	-	-	-	4,855	4,855	174,509	177,686	202,290
alance - surplus (shortfall)	(122,155)	-	-	-	-	-	(34,252)	(34,252)	(156,407)	(127,737)	(149,466)
sset Management	1								· · ·	_	
Asset register summary (WDV)	37,343	-	-	-	-	-	-	-	37,343	44,244	44,245
Depreciation & asset impairment	10,675	- 1	-	-	-	-		-	10,675	11,292	11,944
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	11,000	-
Repairs and Maintenance	22,902		-	-	-	-	(3,105)	(3, 105)	19,797	23,599	24,762
ree services	_	_	_								
		-	- 1		-	_ [-	- [-	
Cost of Free Basic Services provided	52 nnn										
Cost of Free Basic Services provided Revenue cost of free services provided	53,900	-	-	-	-	-	-	-	53,900	56,930	60,132
Cost of Free Basic Services provided Revenue cost of free services provided Households below minimum service level	53,900			-							60,132
Cost of Free Basic Services provided Revenue cost of free services provided Households below minimum service level Water:	-	-	-	-	-	-	-	-	-	56,930	-
Cost of Free Basic Services provided Revenue cost of free services provided Households below minimum service level	53,900 - - -			-							60,132 - -

Explanatory notes to MBRR Table B1 - Adjustments Budget Summary

- 1. Table B1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
- The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
- 3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
 - (a) The operating surplus / deficit (after Total Expenditure) is positive over the MTREF
 - (b) Capital expenditure is balanced by capital funding sources, of which
 - (i) Transfers recognised is reflected on the Financial Performance Budget;
 - (ii) Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
 - (iii) Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.
- 4. The Cash backing / surplus reconciliation shows that in previous financial years the municipality was not paying much attention to managing this aspect of its finances, and consequently many of its obligations are not cash-backed. This placed the municipality in a very vulnerable financial position, as the recent slow-down in revenue collections was highlighted. Consequently Council has taken a deliberate decision to ensure adequate cash-backing for all material obligations in accordance with the recently adopted Funding and Reserves Policy. This cannot be achieved in one financial year. But over the MTREF there is progressive improvement in the level of cash-backing of obligations.
- 5. Even though the Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of services to the poor. The section of Free Services shows that the amount spent on Free Basic Services and the revenue cost of free services provided by the municipality continues to increase. In addition, the municipality continues to make progress in addressing service delivery backlogs.

February 2015 8

Table 2 MBRR Table B2 - Adjustments Budgeted Financial Performance (revenue and expenditure by standard classification)

KZN222 uMngeni - Table B2 Adjustments Budget Financial Performance (standard classification)

Standard Description	Ref	,			Ви	dget Year 201	4/15				Budget Year +1 2015/16	Budget Ye +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid. 8	Nat. or Prov. Govt	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	В	C C	Ď	E	F	G	H		
Revenue - Standard	_											
Governance and administration		171,152	_	_	-	-	-	2,388	2,388	173,541	183,860	192,41
Executive and council		166,040	-	_	-	_	-	1,845	1,845	167,885	178,488	186,77
Budget and treasury office		4,068	_	_	-	-	-	726	726	4,794	4,268	4,47
Corporate services		1,045		-	· · -	-	_	(183)	(183)	862	1,104	1,16
Community and public safety		16,797	-	-	-	_	-	15,362	15,362	32,159	19,221	19,20
Community and social services		3,952	-	-	-	-	-	(184)	(184)	3,768	5,683	4,93
Sport and recreation		6	-	_	-	-	-	-	-	6	7	
Public safety		12,839	-	-	_	_	-	15,546	15,546	28,385	13,532	14,26
Housing		-	_	-	-	-	-	-		_	_	-
Health	1	_	-	_	_	-	-	-	_	_	-	_
Economic and environmental services		4,159	-	-	_	-	-	36	35	4,195	3,330	3,37
Planning and development		724	-	-	_	-	-	(33)	(33)	691	764	80:
Road transport		3,435	-	-	_	-	-	69	69	3,504	2,566	2,57
Environmental protection		-	-	-	-	-	-	-	-	-	_	_
Trading services		72,017	-	-	-	-	-	4,100	4,100	76,117	77,625	83,64
Electricity		61,417	-	-	_	- :	- 1	4,122	4,122	65,539	66,185	71,46
Water		-	-	-	-	-	-	-	-	-	_	_
Waste water management		22		-	-	-	-	(22)	(22)	-	24	2.5
Waste management	1 1	10,578	_	-	-	-	-	0	0	10,578	11,416	12,153
Other		-	_	-	_	-	_	-	-	-	_	_
Total Revenue - Standard	2	264,126	-	-	-	-	-	21,886	21,886	286,012	284,037	298,63
Expenditure - Standard												
Governance and administration		80,223	_	_	_	_	_	(1,414)	(1,414)	78,809	78,055	100,353
Executive and council	1	31,552	_	_	_	<u>-</u>	_	(3,038)	(3,038)	28,514	32,525	52,119
Budget and treasury office		26,032	_	_	-	_	_	(463)	(463)	25,569	21,535	22,802
Corporale services		22,639	_	_	_	_	_	2,087	2,087	24,726	23,995	25,43
Community and public safety		40,520	-	-	-	_	_	15,834	15,834	56,354	44,849	46,52
Community and social services		16,362	_	_	_	_	_	4,273	4,273	20,635	19,206	19,304
Sport and recreation		9,974	_	_	_	_	_	639	639	10,613	10,592	11,249
Public safety		12,864	_	-	_ i	_	_	11,040	11,040	23,904	13,649	14,482
Housing		1,319	_	_	_	_	_	(118)	(118)	1,201	1,402	1,490
Health		-	_	_	_	-	_	-	- 1	.,,	-,,,,,,	
Economic and environmental services		31,311	_	-	_	-		4,336	4,336	35,646	33,183	16,354
Planning and development		7,722	_	-	-	_	_	92	92	7,814	8,209	8,727
Road transport		23,588	_	_	_	_	_	4,244	4,244	27,833	24,974	7,627
Environmental protection		`_ [_		-	_	_ [-	-			-
Trading services		107,163	-	_	-	_	-	7,894	7,894	115,057	114,953	123,322
Electricity		82,762	_	_	_	_	_	8,329	8,329	91,091	88,988	95,693
Water		_	_	_	_ [_	_	- [- 1	-	-
Waste water management		9,047	_	-	_	_]	_	(3,670)	(3,670)	5,377	9,608	10,204
Waste management		15,354	_	-	_	-	- 1	3,235	3,235	18,589	16,357	17,425
Other		69	_	_	_	_	_	(3)	(3)	67	73	77
otal Expenditure - Standard	3	259,285	- 1	_		-	_	26,647	26,647	285,932	271,113	286,631
urplus/ (Deficit) for the year	 -	4,841	-			_	_	(4,761)	(4,761)	79	12,924	12,002

Table 2 MBRR Table B2 – Adjustments Budgeted Financial Performance (revenue and expenditure by standard classification)

- Table B2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 9 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
- 2. Note the Total Revenue on this table includes capital revenues (Transfers recognised capital) and so does not balance to the operating revenue shown on Table B4.
- 3. Note that as a general principle the revenues for the Trading Services should exceed their expenditures.
- 4. Other functions that show a deficit between revenue and expenditure are being financed from rates revenues and other revenue sources reflected under Executive and Council.

Table 3 MBRR Table B3 — Adjustments Budgeted Financial Performance (revenue and expenditure by municipal vote)

KZN222 uMngeni	 Table B3 Adjus 	tments Budget Financial P	erformance (reven <u>ue a</u>	nd expenditure	by municipal vote) -

Vote Description					Budget Year +1 2015/16	Budget Year +2 2016/17						
,	Ref	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
	1	Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
[Insert departmental structure etc]		-	3	4	5	6	7	. 8	9	10		
R thousands		A	A1	В	С	D	E	F	G	н		
Revenue by Vote	1											
Vote 1 - Executive and Council		166,040	-	-	-	_	l · -	1,845	1,845	167,885	178,488	186,772
Vote 2 - Finance		4,068	-	-	-	-	-	726	726	4,794	4,268	4,479
Vote 3 - Corporate Services		1,334	-	-	-	_	-	(206)	(206)	1,128	1,409	1,489
Vote 4 - Planning Services		724	-	-	-	-	-	(33)	(33)	691	764	805
Vote 5 - Community Services		16,469	-	-	-	-	-	15,527	15,527	31,996	18,876	18,835
Vote 6 - Technical Services		14,074	-	-	-	-	-	(96)	(96)	13,978	14,046	14,793
Vote 7 - Economic Development and Growth		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Internal Audit			-	-	-	-	-	· · -		-	-	-
Vote 9 - Electricity		61,417	- 1	-	-	-	-	4,122	4,122	65,539	66,185	71,461
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]	1	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	- 1	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	_	_	_	_	-
Total Revenue by Vote	2	264,126	-	-	-	-	-	21,885	21,885	286,012	284,037	298,633
Expenditure by Vote	1											
Vote 1 - Executive and Council		32,889	-	-	-	· -	-	(2,434)	(2,434)	30,455	33,947	53,632
Vote 2 - Finance		24,125	-	-	-	-	-	(463)	(463)	23,662	21,028	22,268
Vote 3 - Corporate Services		19,159	-	-	-	-	-	1,483	1,483	20,642	20,291	21,491
Vote 4 - Planning Services		7,819	-	-		-	-	(6)	(6)	7,814	8,312	8,835
Vote 5 - Community Services		32,583	-	-	-	-	-	16,894	16,894	49,477	36,091	37,227
Vote 6 - Technical Services		56,675	- 1	-	-	-	-	2,658	2,658	59,333	58,978	43,789
Vote 7 - Economic Development and Growth		2,544	- 1	-	-	-	-	(61)	(61)	2,483	2,703	2,873
Vote 8 - Internal Audit		729	-	-	-	-	-,	247	247	976	775	823
Vote 9 - Electricity	[]	82,762	-	-	-	-	- :	8,329	8,329	91,091	88,988	95,693
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-;	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	- 1	-	-	-	-	-
Vole 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	_		-	-		-		-		-
Total Expenditure by Vote	2	259,285	-	-	-		-	25,647	26,647	285,932	271,113	286,631
Surplus! (Deficit) for the year	2	4,841	-	-	-	-	-	(4,762)	(4,762)	79	12,924	12,002

Explanatory notes to MBRR Table B3 – Adjustments Budgeted Financial Performance (revenue and expenditure by municipal vote)

- 1. Table B3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Municipality. This means it is possible to present the operating surplus or deficit of a vote.
- 2. The electricity trading deficit is huge in the 2014/2015 MTREF. This is primarily as a result of the high increases in Eskom bulk purchases, distribution losses and the tariff setting policy of the municipality to buffer the impact of these increases on individual consumers.
- 3. Note that the deficit on the electricity account is cross-subsidised by rates and other municipal services.

Table 4 MBRR Table B4 – Adjustments Budgeted Financial Performance (revenue and expenditure)

KZN222 uMngeni - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Original Policy Adjusted Fund Service Corpital Mayoride Fund Corpital Corpital Mayoride Adjusted	Description	Ref				Budget Year +1 2015/16	Budget Yea +2 2016/17						
Revenue by Source	резиграци	Kei		Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget		Adjusted Budget
Property rates Prop	R thousands	1	A	_		1							
Property rates Prop		+				<u> </u>		- -	<u> </u>		· · · · · ·		
Property grates - penalties & calcidanc charges 5,000 5,		2	126,896	_	_	_	_	_	500	500	127.396	135.348	142,657
Service charges - selection previous 2 55,138 -	1		I]	ļ		i '	6,666
Service charges - water reveals 2	Service charges - electricity revenue	2		_	_	-	_	_	4,362	4.362		i	64,778
Service charges - sorbitant revenue	_ ·		_		_	_	_		1 .	i			_
Service charges - other Rental of ballities and equipment 943 (165) (1	1		_	_	_	_	_	_	_	_	_	_	_
Service charges - other Rental of ballities and equipment 843 (168) (168) 675 888 1680 190 180 190 190 180 190 190 180 190 190 190 180 190 190 190 190 190 190 190 190 190 19	<u> </u>	1	4,946	_	_	_	_]			4.946	5 291	5,661
Rented follatifies and equipment 943 (188) (168) 6.75 8.88 interest earner - or kernal investments 900 (188) 180 180 190 949 180 180 180 180 180 180 180 180 180 180	-		- 1										0,00
Interest camed - or bernal investments 900 180 180 1,000 949 1,000 1,000 949 1,000 1			843					ļ	(168)		675	888	936
Interest earmed - outstanding debtors												1	1,000
Dividends received	Interest earned - outstanding debtors	ł							1			į	1,920
Likences and permits Agency services									_	_	- (,, 20	.,	",520
Likences and permits Agency services	Fines	li	9,694					_	16.334	16.334	26.029	10.218	10,770
Agency services Transfers recognised - operating Other revenue 2 7,375	Licences and permits			!		<u> </u>			_	-			2,547
Transfers recognised - operating	•	1	-						_	_		-,	
Cher revenue 2 7,375 -	* :		47,314						1,144	1,144	48,458	51,646	53,770
Gains on disposal of PPE	, , ,	2		- 1		_	_	_	i .			1	7,929
Total Revenue (excluding capital transfers and contributions)	Gains on disposal of PPE		,					l	(',','	_	-	0,001	1,525
Expenditure By Type Employee related costs 80,741 6,842 6,842 87,583 84,255 8 Remuneration of councillors 6,127 230 230 6,358 6,495 8 230 230 6,358 6,495 8 230 230 6,358 6,495 8 230 230 6,358 6,495 230 230 6,358 6,495 230 230 6,358 6,495 230 230 230 6,358 6,495 230 230 230 230 6,358 6,495 230	-	1	264,126		_	_	_	_	21,885	21.885	286.012	284.037	298,633
Employee related costs Remuneration of councillors Contracted services Surplus/(Deficit) Transfers end grants Contributions Contributed assets Surplus/(Deficit) Tax ation Tax ation Contributable to municipality Employee related costs Remuneration of councillors 6,127			-						,	,	,_		
Employee related costs Remuneration of councillors Contracted services Surplus/(Deficit) Transfers end grants Contributions Contributed assets Surplus/(Deficit) Tax ation Tax ation Contributable to municipality Employee related costs Remuneration of councillors 6,127	Expenditure By Type		-						_				
Remuneration of councillors			80 741		_	_	_	_	6 842	6.842	87 583	PA 255	89,583
Debt impairment			E				_		· '	i		i i	6,820
Depreciation & asset impairment													8,817
Finance charges	•		-	_	_	_	_	_		i			11,944
Bulk purchases	· '											!	4,834
Other materials -	· -	1 1		_	_	_	_	_					73,799
Contracted services 9,219 482 482 9,701 9,717 11 Transfers and grants 7,085 - 1,144 1,144 8,229 7,899 Cither expenditure 67,411 (3,592) (3,592) 63,819 68,955 77 Loss on disposal of PPE (3,592) (3,592) 63,819 68,955 77 Total Expenditure 259,285 26,647 285,932 271,113 281 Surplus/(Deficit) 4,841 (4,762) (4,762) 79 12,924 17 Transfers recognised - capital 21,415 45,457 45,457 66,872 22,428 23 Contributions 45,457 45,457 66,872 22,428 23 Contributed assets 40,695 40,695 66,951 35,352 33 Tax ation 40,695 40,695 66,951 35,352 33 Attributable to minorities 40,695 40,695 66,951 35,352 33 Surplus/(Deficit) attributable to municipality 26,256 40,695 40,695 66,951 35,352 33	'		2						5,102		77,100	03,022	10,193
Transfers and grants 7,085		1 1	9 219	_ [_	_	_		482		D 701	0.747	10,240
Other expenditure 67,411 - - - - (3,592) (3,592) 63,819 68,955 77 Loss on disposal of PPE -	1		į.				·	_					7,394
Loss on disposal of PPE				_	_	_	_	_ 1					73,200
Total Expenditure	·		-	ĺ					(0,002)	(0,002)	00,010	00,555	
Surplus/(Deficit) 4,841 - - - - (4,762) 79 12,924 13 Transfers recognised - capital 21,415 - - - - 45,457 66,872 22,428 23 Contributions -	·	1	259.285						26,647	26.647	285 932	271 113	286,631
Transfers recognised - capital 21,415 45,457 66,872 22,428 23 Contributions 45,457 66,872 22,428 23 Contributions 45,457 66,872 22,428 23 Contributions												<u> </u>	
Contributions				-	-	-		-					12,002
Contributed assets	* *		Z1,415	-	-	-	-	-	45,457	45,457	66,872	22,428	23,268
Surplus/(Deficit) before taxation 26,256 40,695 40,695 66,951 35,352 33 Surplus/(Deficit) after taxation 26,256 40,695 40,695 66,951 35,352 33 Attributable to minorities 20 Surplus/(Deficit) attributable to municipality 26,256 40,695 40,695 66,951 35,352 33			-	l						-	-		-
Tax ation									42.005				<u> </u>
Surplus/(Deficit) after taxation 26,256 - - - 40,695 40,695 66,951 35,352 38 Attributable to minorities - </td <td></td> <td></td> <td></td> <td>- </td> <td>- </td> <td>- </td> <td>- </td> <td>-</td> <td>40,695</td> <td></td> <td></td> <td></td> <td>35,270</td>				-	-	-	-	-	40,695				35,270
Attributable to minorities													-
Surplus/(Deficit) attributable to municipality 26,256 40,695 40,695 66,951 35,352 38			26,256	-	-	-	-	-	40,695				35,270
Observed symplectic data for the second state of the second state		-							12.25				
			26,255	- 1	-	-]	-	-	40,695	40,695	66,951		35,270
	Share of surplus/ (deficit) of associate								42.525	-			35,270

EXPLANATORY NOTES TO TABLE B4 – Adjustments Budgeted Financial Performance (revenue and expenditure)

- 1. Total revenue is R 286 million in 2014/15 and decreases to R 284 million by 2015/16.
- 2. Revenue to be generated from property rates is R 127.4 million in the 2014/15 financial year and increases to R 135.3 million by 2015/16 which represents 44.5 per cent of the operating revenue base of the Municipality and therefore remains a significant funding source for the municipality.
- 3. Service charges relating to electricity and refuse removal contributes to the revenue basket of the Municipality totalling R 65.4 million for the 2014 / 2015 financial year and increasing to R 65.6 million by 2015/16. For the 2014/15 financial year service charges amount to 22.7
- 4. Transfers recognised operating includes the local government equitable share and other operating grants from national and provincial government. Additional grants in the amount of R1.1 million were roll-overs approved by National treasury for 2013/2014 financial year.
- 5. Bulk purchases have significantly increased over the 2014/15 period escalating from R65.7 million to R74.8 million. These increases can be attributed to the substantial electricity losses due to theft and illegal connections.
- 6. Employee related costs and bulk purchases are the main cost drivers within the municipality and alternative operational gains and efficiencies will have to be identified to lessen the impact of wage and bulk tariff increases in future years.

Table 5 MBRR Table B5 – Adjustments Budgeted Capital Expenditure by vote, standard classification and funding source

KZN222 uMngeni - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

KZN222 uMngeni - Table B5 Adjustments Cap Description	Ref					dget Year 201	4/15			-	Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt	Other Adjusts. 10	Total Adjusts, 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		А	A1	š	Ċ	D	E	F	G	12 H		
Capital expenditure - Vote	\top			i							i	
Multi-year expenditure to be adjusted	2											
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-		-	- [-	-	-	-	-
Vote 4 - Planning Services Vote 5 - Community Services		_	_		_	-	-	-		-	-	-
Vote 6 - Technical Services	1	1 -		-	-	-	-	- 1	-	-	-	-
Vote 7 - Economic Development and Growth		_	+	_	_	-	_	_			1 -]
Vote 8 - internal Audit	1	-	-	-		_	· _	_		_	_	_
Vote 9 - Electricity	Ì	-	-	-	-	-	-	-	-	_	_	_
Vote 10 - [NAME OF VOTE 10]		-	- 1	-	-	-	-	-	-	_	-	_
Vote 11 - [NAME OF VOTE 11]] -	-	-	-	-	-	-	-	_	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13] Vote 14 - [NAME OF VOTE 14]		_	_	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]			-	-	-	_	-	-	-		_	-
Capital multi-year expenditure sub-total	3		-	-		-			-		-	
Single-year expenditure to be adjusted	Ž						_	-	- i	_	[-	_
Vote 1 - Executive and Council	²	_	_	_	_	_ :		500	500	500		
Vote 2 - Finance	1		_	-	_ [_	_ [-	-	- JW	_	_
Vote 3 - Corporate Services	1	_	-	_	_	_		_		_	_	_
Vote 4 - Planning Services		_	-	_	_	_	-	42,538	42,538	42,538	_	_
Vote 5 - Community Services		2,500	-		-	-		723	723	3,223	3,400	_
Vote 6 - Technical Services		20,515	-	-	-	-	-	208	208	20,723	19,028	23,268
Vote 7 - Economic Development and Growth		+	-	-	-	-	-	-	-	-	-	-
Vote 8 - Internal Audit		- 1	-	-	- [-	-	-	-	-	-	-
Vote 9 - Electricity Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	1,008	1,008	1,008	11,000	-
Vote 11 - [NAME OF VOTE 11]		_	_		_	-	-	-	-	_	-	-
Vote 12 - [NAME OF VOTE 12]			_ [_	`	_	_ [_	_	_	-	-
Vote 13 - [NAME OF VOTE 13]	Ιí	_	_	_	_	_	_	_	_	_		_
Vote 14 - [NAME OF VOTE 14]		- 1		-	-	-	-	~	-	_	_	-
Vote 15 - [NAME OF VOTE 15]	İΙ			-		-	-	-		-	-	-
Capital single-year expenditure sub-total		23,015	-		-	_	-	44,977	44,977	67,992	33,428	23,268
Total Capital Expenditure - Vote	Н	23,015	-	-		-		44,977	44,977	67,992	33,428	23,268
Capital Expenditure - Standard Governance and administration	Ιİ	_	_	_	_	_	_ [500	500	500		
Executive and council		- 1	_	_	_	_	_	500	500	500		_
Budget and treasury office	ΙI		-	-	- 1	_	_	-	-	_	_	_
Corporate services		-	-	-		-	-	-	-	_	- 1	-
Community and public safety		2,500	-	-	-	-	-]	723	723	3,223	3,400	-
Community and social services		~	-	-	-	- [-	-	-	-	~	-
Sport and recreation		2,500	-	-	-	-	-	723	723	3,223	3,400	-
Public safety												
Manager		- 1	-	-	-		-	-	-	-	-	-
Housing Health		-	-	-	- [· -	-	-	-	-	-	-
Health		- - - 18.915	-		-			-	-	-	- - -	-
-	ļ	- - 18,915 -	-	-	- [-	-	- - 43,726	- 43,726	- 62,641	- - 19,028	
Health Economic and environmental services	. [- - -	- - -	- -	· -	-	-	-	-	- - 19,028 - 19,028	- - 23,268 -
Health Economic and environmental services Planning and development		-	- - -	- - -		· - -	- - -	- 43,726 42,538	- 43,726 42,538	- 62,641 42,538	- 1	-
Health Economic and environmental services Planning and development Road transport Environmental protection Trading services		-	- - -	- - -		· - -	- - -	- 43,726 42,538	- 43,726 42,538	- 62,641 42,538	- 1	- - 23,268 -
Health Economic and environmental services Planning and development Road transport Environmental protection Trading services Electricity		- 18,915 - 1,600 -	-				-	- 43,726 42,538 1,188 -	43,726 42,538 1,188	- 62,641 42,538 20,103 -	- 19,028 -	- 23,268 - 23,268
Health Economic and environmental services Planning and development Road transport Environmental protection Trading services Electricity Water		- 18,915 - 1,600					-	- 43,726 42,538 1,188 - 28 1,008	43,726 42,538 1,188 - 28 1,008	- 62,641 42,538 20,103 - 1,628	- 19,028 - 11,000	- 23,268 - 23,268 - -
Health Economic and environmental services Planning and development Road transport Environmental protection Trading services Electricity Water Waste water management		- 18,915 - 1,600 - - -		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		-	- 43,726 42,538 1,188 - 28 1,008	43,726 42,538 1,188 - 28 1,008	- 62,641 42,538 20,103 - 1,628 1,008 	- 19,028 - 11,000 11,000 -	- 23,268 - 23,268 - - - -
Health Economic and environmental services Planning and development Road transport Environmental protection Trading services Electricity Water Waste water management Wester management		18,915 - 1,600 - - - 1,600						- 43,726 42,538 1,188 - 28 1,008	43,726 42,538 1,188 - 28 1,008	- 62,641 42,538 20,103 - 1,628 1,008	- 19,028 - 11,000	- 23,268 - 23,268 - - - - - -
Health Economic and environmental services Planning and development Road transport Environmental protection Trading services Electricity Water Waste water management Weste management Other	3	- 18,915 - 1,600 1,600 - 1,600	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				-	- 43,725 42,538 1,188 - 28 1,008 - (980)	- 43,726 42,538 1,188 - 28 1,008 - (980)	- 62,641 42,538 20,103 - 1,628 1,008 620	19,028 - 11,000 11,000 - - -	- 23,268 - 23,268 - - - - - -
Health Economic and environmental services Planning and development Road transport Environmental protection Trading services Electricity Water Waste water management Wester management	3	18,915 - 1,600 - - - 1,600						- 43,726 42,538 1,188 - 28 1,008	43,726 42,538 1,188 - 28 1,008	- 62,641 42,538 20,103 - 1,628 1,008 	- 19,028 - 11,000 11,000 -	23,268 - 23,268 - - - - - -
Health Economic and environmental services Planning and development Road transport Environmental protection Trading services Electricity Water Waste water management Waste management Other Otal Capital Expenditure - Standard	3	- 18,915 - 1,600 1,600 - 1,600	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				-	- 43,725 42,538 1,188 - 28 1,008 - (980)	- 43,726 42,538 1,188 - 28 1,008 - (980)	- 62,641 42,538 20,103 - 1,628 1,008 620	19,028 - 11,000 11,000 - - -	23,268 - 23,268 23,268
Health Economic and environmental services Planning and development Road transport Environmental protection Trading services Electricity Water Waste water management Weste management Other otal Capital Expenditure - Standard unded by: National Government Provincial Government	3	- 18,915 - 1,600 - - - 1,600 - 23,015		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		1	-	43,725 42,538 1,188 - 28 1,008 (980) - 44,977	43,726 42,538 1,188 - 28 1,008 - (980) - 44,977	- 62,641 42,538 20,103 - 1,628 1,008 620 - 67,992	- 19,028 - 11,000 11,000 - - - - - 33,428	23,268 - 23,268 - - - - - - -
Health Economic and environmental services Planning and development Road transport Environmental protection Trading services Electricity Water Waste water management Waste management Other otal Capital Expenditure - Standard unded by: National Government District Municipality	3	- 18,915 - 1,600 - - - 1,600 - 23,015	-	-	-		-	43,726 42,538 1,188 - 28 1,008 - (980) - 44,977	43,726 42,538 1,188 - 28 1,008 - (960) - 44,977	62,641 42,538 20,103 - 1,628 1,008 - 620 - 67,992	- 19,028 - 11,000 11,000 	23,268 - 23,268 23,268
Health Economic and environmental services Planning and development Road transport Environmental protection Trading services Electricity Water Waste water management Waste water management Other otal Capital Expenditure - Standard unded by: National Government Provincial Government District Municipality Other ransiers and grants		18,915 - 1,600 - - 1,600 - 23,015 21,415 - -					-	43,726 42,538 1,188 - 28 1,008 (980) - 44,977 425 45,032	43,726 42,538 1,188 - 28 1,008 - (960) - 44,977 425 45,032	62,641 42,538 20,103 1,628 1,008 - - 620 - 67,992 21,840 45,032 -	19,028 - 11,000 11,000 - - - - - - - - - - - - - - - - - -	23,268 23,268
Health Economic and environmental services Planning and development Road transport Environmental protection Trading services Electricity Water Waste water management Waste water management Other Other Other National Government District Municipality Other transfers and grants Total Capital transfers recognised	3	18,915	-		-		-	43,726 42,538 1,188 - 288 1,008 - (980) - 44,977 425 45,032 - - - -	43,726 42,538 1,188 1,188 1,008 - - (960) - 44,977 425 45,032 - -	62,641 42,538 20,103 1,628 1,008 - 620 - 67,992 21,840 45,032 - - - 66,672	19,028 	23,268 23,268 - - - 23,268 23,268
Health Economic and environmental services Planning and development Road transport Environmental protection Trading services Electricity Water Waste water management Waste management Other otal Capital Expenditure - Standard unded by: National Government Provincial Government District Municipality Other transfers and grants Total Capital transfers recognised Public contributions & donations		18,915 - 1,600 1,500 - 23,015 21,415 21,415		-	-		-	43,726 42,538 1,188 - 28 1,008 (980) - 44,977 425 45,032	43,726 42,538 1,188 - 28 1,008 - (960) - 44,977 425 45,032 - 45,457	62,641 42,538 20,103 1,628 1,008 - 620 - 67,992 21,840 45,032 - 66,872	19,028 - 11,000 11,000 - - - - - - - - - - - - - - - - - -	23,268 23,268 23,268 23,268 23,268
Health Economic and environmental services Planning and development Road transport Environmental protection Trading services Electricity Water Waste water management Waste water management Other Other Other National Government District Municipality Other transfers and grants Total Capital transfers recognised		18,915	-		-		-	43,726 42,538 1,188 - 288 1,008 - (980) - 44,977 425 45,032 - - - -	43,726 42,538 1,188 1,188 1,008 - - (960) - 44,977 425 45,032 - -	62,641 42,538 20,103 1,628 1,008 - 620 - 67,992 21,840 45,032 - - - 66,672	19,028 	23,268

February 2015 . 14

Explanatory notes to Table B5 – Adjustments Budgeted Capital Expenditure by vote, standard classification and funding source

- 1. Table B5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
- 2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations.
- 3. Single-year capital expenditure has been appropriated at R 68 million for the 2014/2015 financial year.
- 4. The capital programme is funded from National grants, Provincial grants and internally generated funds. For 2014/15, capital transfers totals R 66.9 million. Internally generated funding totalling R1.1 million.

Table 6 MBRR Table B6 - Adjustments Budgeted Financial Position

KZN222 uMngeni - Table B6 Adjustments Budget Financial Position -

P					Ви	dget Year 201	4/15				Budget Year +1 2015/16	Budget Yes +2 2016/17
Description	Ref	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
			3	4	5	6	7	8	9	10		-
R thousands		Α .	A1	В	С	D	E	F.	G	н		
ASSETS												
Current assets		i		Ī								ļ
Cash		7,594		ļ				1,762	1,762	9,356	7,648	7,985
Call investment deposits	1	39,906	-	-	-	-	-	(31,159)	(31,159)	8,747	42,301	44,839
Consumer debiors	1	81,384	-	-	-	-	-	-	-	81,384	68,896	61,698
Other debiors		-		ĺ	i		}		-	_	-	-
Current portion of long-term receivables		-							-	-	-	í -
Inventory		56,832							-	56,832	56,832	56,832
Total current assets		185,716	-	-		-	-	(29,397)	(29,397)	156,319	175,678	171,354
Non current assets					l							
Long-term receivables									_	_	_	
Investments		_			ĺ .				_	_		
Investment property	Į	_							_	_	_	
Investment in Associate	i I	_							_	_	_	1 [
Property, plant and equipment	1	829,590	_	_	_	_	_	44,977	44,977	874,567	833,383	845.034
Agricultural								,,	_	- 1,000	-	0,00,
Biological		_							_	_		
Intangible		118							_	118	119	120
Other non-current assets		_							_	_		-
Total non current assets		829,708	_	-	-		-	44,977	44,977	874,685	833,502	845,155
TOTAL ASSETS		1,015,424	-	-	_	-	-	15,580	15,580	1,031,004	1,009,180	1,016,508
LIABILITIES						***						
Current (labilities	-											
Bank overdraft		ĺ										
Borrowing		2,500	_	_	_	_	_	_	-	2,500	1,500	
Consumer deposits		2,265	_	_	_	_	_	-		2,265	2,267	2,600 2,272
Trade and other payables		71	_	_	_	_	_	_		2,265 71 i	74	78
Provisions					_	_	_	- 1	-			-
Total current liabilities		4,835	_	_	-			-	_	4,835	3,841	4,949
		-,								7,033	5,041	4,549
Non current liabilities		20.045							l			
Borrowing	1	32,316	-	-	-	-	-	- [-	32,316	30,816	28,216
Provisions	1	4,835	-	-		-	-		-	4,835	5,072	5,356
Total non current liabilities TOTAL LIABILITIES	-	37,151	-	-		-		-	-	37,151	35,888	33,572
IOLUT TIVOJELIJES		41,986		-		-		-	-	41,986	39,729	38,521
NET ASSETS	2	973,438	-	-		-		15,580	15,580	989,018	969,451	977,987
COMMUNITY WEALTH/EQUITY		T										*
Accumulated Surplus/(Deficit)		735,712	-	_	_	_	_	15,580	15,580	751,292	728,159	724,630
Reserves		237,726	_	_	_	_	_		-	237,726	241,292	253,357
TOTAL COMMUNITY WEALTH/EQUITY		973,438	-	-				15,580	15,580	989,018	969,451	977,987

Explanatory notes to Table A6 – Adjustments Budgeted Financial Position

- 1. Table B6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
- 2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as "accounting" Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
- 3. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
- 4. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash

and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.

Table 7 MBRR Table B7 - Adjustments Budgeted Cash Flow Statement

KZN222 uMngeni - Table B7 Adjustments Budget Cash Flows -

					Bu	dget Year 201	4/15				Budget Year +1 2015/16	r Budget Year +2 2016/17
Description	Ref	Original	Prior	Accum.	Multi-year	Unfore.	Nat or	Other	Total	Adjusted	Adjusted	Adjusted
	ſ	Budget	Adjusted	Funds	capita!	Unavoid,	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
			3	4	5	6	7	8	9	10		
R thousands		, A	A1	В	C	D	E	F	G	Н		ĺ
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts			}									
Ratepayers and other		195,520						4,512	4,512	200,032	213,921	202, 152
Government - operating	1	47,314					i	1,144	1,144	48,458	51,646	53,770
Government - capital	1	21,415						30,583	30,583	51,998	22,428	23,268
Interest		900	l		ļ			181	181	1,081	949	1,000
Dividends -		_			İ				-	-	-	-
Payments]		i i					
Suppliers and employees		(234,916)						(6,836)	(6,836)	(241,752)	(245,514)	(236,303
Finance charges		(4,499)							-	(4,499)	(4,560)	(4,834
Transfers and Grants	1 1								-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	T	25,734	-	-	-	-	-	29,584	29,584	55,318	38,870	39,053
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		_			[_	_	_	_
Decrease (Increase) in non-current deblors		_							_	_	_	_
Decrease (increase) other non-current receiv ables		_							_	_	_	_
Decrease (increase) in non-current inv estments		_						14,875	14.875	14,875	_	_
Payments	İİ				l			·	·			
Capital assets	1 1	(23,015)						(44,977)	(44,977)	(67,992)	(33, 428)	(22,268
NET CASH FROM/(USED) INVESTING ACTIVITIES	П	(23,015)	-	-	-	-	-	(30,102)	(30,102)	(53,117)	(33,425)	
CASH FLOWS FROM FINANCING ACTIVITIES	П			" '								
Receipts	1 1							i				
Short term loans	1 1	_					_	_	_	_	<u> </u>	_
Borrowing long term/refinancing		_					_	_	_	_	_	
Increase (decrease) in consumer deposits		_							_	_	_	_
Payments												
Repayment of borrowing		(2,500)							-	(2,500)	(1,500)	(2,600)
NET CASH FROM/(USED) FINANCING ACTIVITIES	+	(2,500)	-	_	-	-	-	-		(2,500)	(1,500)	(2,600)
NET INCREASE/ (DECREASE) IN CASH HELD	1-1	219	_				_	(518)	(518)	(299)	3,942	
Cash/cash equivalents at the year begin:	2	979		-	-	-	-	8,676	(318) 8,676	9,655	3,942 1,198	14,185
Cast/cash equivalents at the year begin: Cast/cash equivalents at the year end:	2	1,198	_		_			8,158	9,356	9,555	1,198 5,140	5,140 19,325

Explanatory notes to Table B7 – Adjustments Budgeted Cash Flow Statement

- 1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
- 2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

Table 8 MBRR Table B8 - Cash Backed Reserves / Accumulated Surplus Reconciliation

KZN222 uMngeni - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref				Ви	dget Year 201	4/15	•			Budget Year +1 2015/16	Budget Yea +2 2016/17
Description	NEI	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	В	С	D	E	F	G	Н	•	
Cash and investments available												
Cash/cash equivalents at the year end] 1	8,895	-	-	-	-	-	15,385	15,385	24,279	5,140	19,325
Other current investments > 90 days		38,605	-	-	-	-	· - ·	(44,782)	(44,782)	(6,177)	44,809	33,498
Non current assets - Investments	[1]	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		47,500	-	-	-	-	-	(29,397)	(29,397)	18,103	49,949	52,824
Applications of cash and investments												
Unspent conditional transfers		-	-	-		_	-	_	_	_	_	_
Unspent borrowing		-	-	-	_	_	-	-	-	_	-	_
Statutory requirements		-	-	-	-	_	-		-	_	-	_
Other working capital requirements	2	(73,627)	-	-	-	-	_	4,855	4,855	(68,772)	(63,606)	(51,067)
Other provisions		5,556	-	-	-	_	-		-	5,556	` - Î	-
Long term investments committed	11	-	_					-	. -	-	_	_
Reserves to be backed by cash/investments		237,726	-					-	-	237,726	241,292	253,357
Total Application of cash and investments:	$\neg \neg \neg$	169,654	-	-	-	-		4,855	4,855	174,509	177,586	202,290
Surplus(shortfall)		(122,155)	-	-	-		-	(34,252)	(34,252)	(156,407)	(127,737).	

Explanatory notes to Table B8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

- 1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 Funding a Municipal Budget.
- 2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.

Table 9 MBRR Table B9 - Asset Management

KZN222 uMngeni - Table B9 Asset Manage				_ .	Ві	Jdget Year 201	4/15				Budget Year +1 2015/16	Budget Yes +2 2016/17
Description	Ref	Original Budget	Prior Adjusted	Accum, Funds	Multi-year capital	Unfore. Unavoid,	Nat. or Prov. Govt	Other Adjusts.	Yotal Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8	9	10 D	11 E	12 F	13 G	14 H		
CAPITAL EXPENDITURE	+			+	├ ─ॅ		 	-				
Total New Assets to be adjusted	1	24,015	-	-	-	_	-	43,977	43,977	67,992	24,328	23,26
Infrastructure - Road transport		18,915	-	-	-	-	-	1,188	1,188	20,103	19,028	23,26
Infrastructure - Electricity		-	-	-	-	-		1,008	1,008	1,008	-	-
Infrastructure - Water Infrastructure - Sanitation		_	-	-	-	-	-	-	-	-	_	-
Infrastructure - Other		1,600	[1 -	_	_	(980)	(980)	620	-	-
Infrastructure		20,515		 	 	-		1,216	1,216	21,731	19,028	23,26
Community		3,100	_	-	_	_	-	123	123	3,223	5,300	23,20
Heritage assets		1	-	-	-	-	-	42,538	42,538	42,538		-
Investment properties		-	-	-	-	-	-	-	- [-	-	-
Other assets	6	400	-	-	-	-	-	100	100	500	-	-
Agricultural Assets Biological assets	i I	_	_	-	-	-		-	-	-	-	-
Intangibles	Į I	_	_	1 -	_	_		-		-	-	-
] ,			Ī	-		ĺ	-	-	-	-	-
Total Renewal of Existing Assets to be adjuste Infrastructure - Road transport	2	-	_	_	-	-	-	- 1	-	_	11,000	-
Infrastructure - Electricity		_	_] -	_	_	_	_	-	_	11,000] [
Infrestructure - Water	1	-	_	_	_	_		_	_ [_	11,000	-
Infrastructure - Sanitation		-	_	-	-	_	-	_	_	Ę.		-
Infrastructure - Other	{		_	-		_	:	-	_		-	-
Infrestructure	lſ		_		-		-	-	-	-	11,000	
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets			-	_		-	-	-	-	-	-	-
Investment properties Other assets	<u>5</u>	_	-	1 -	_	-	-	-	-	-	-	-
Agricultural Assets	-		_		1 -	_	-	-	- 1	-	-	-
Biological assets		_ i	_	_	-	_	_	_	. i	_	_	_
Intangibles		-	_	-	-		- 1	_	- [_	_	_
Total Capital Expenditure to be adjusted	4			-								
Infrestructure - Road transport		18,915	_	_	_		_ [1,188	1,188	20,103	19,028	23,26
Infrastructure - Electricity	i l	-	-	-		_	_	1,008	1,008	1,008	11,000	
Infrestructure - Weter	Ì	- [-	-	-	-	-	-	~	-	-	_
Infrestructure - Sanitation			-	-	-	-	-	-	-	+	-	_
Infrastructure - Other	-	1,600					-	(980)	(980)	520		-
Infrastructure Community		20,515 3,100	_	_		-	- [1,216	1,216	21,731	30,028	23,26
Heritage assets		3, 100		_	_		_	123 42,538	123	3,223	5,300	-
Investment properties			_	_		_	_ [42,556	42,538	42,538	_	_
Other assets		400	_	_	_	_		100	100	500	_	_
Agricultural Assets		-	_	- 1	-	-	_	_		+		_
Biological assets		-	_	_	-	-	_	_	-	_	_	_
Intengibles		-	-		_		- 1	_	-	-	-	_
OTAL CAPITAL EXPENDITURE to be adjusted	2	24,015		_	<u> </u>		-	43,977	43,977	67,992	35,328	23,26
SSET REGISTER SUMMARY - PPE (WDV)	5						ŀ		- 1			
Infrastructure - Road transport		26,007	-	- 1		-	-	-	- [26,007	31,007	31,007
Infrastructure - Electricity		-	-	-	-	-	-	- [-	-	-	-
Infrastructure - Water Infrastructure - Sanitation		-	_	-	-	-	-	- [-	-	-	-
Infrastructure - Santation Infrastructure - Other		-	_	_			-	-	-	_ [-	-
Infrastructure	H	26,007			-					26,007	31,007	31,007
Community	[11,218		_	_	_	-	1	-	11,218	13,118	31,003 13,118
Heritage assets		-	-	-	-	-	-		-	_		-
Investment properties		-	_	-	-	~	-	-	-		-	_
Other assets			**	-	-	-	-	-	-	-		
Intangibles	- 1	- !	-	-	-	-]	- [-	-	-	-	-
Agricultural Assets	- 1	-	-	-		-	-	-			-]	-
Biological assets DTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	37,343	-	<u> </u>	-			_		118	119	120
CPENDITURE OTHER ITEMS	- +	2.,345						-		37,343	44,244	44,24
Depreciation & asset impairment		10,675	_	_	_	_			_		4	
Repairs and Maintenance by asset class	э	22,902	_		_ [_	. (2.105)		10,675	11,292	11,94
Infrastructure - Road transport	- F	9,972			-	-	- -	(3,105)	(3,105)	19,797 9,625	23,599 10,520	24,763
Infrastructure - Electricity	- 1	4,564	_	-	-	_	-	(1,350)	(1,350)	3,214	4,821	5,093
Infrestructure - Water		-	-	-	-	· _	-	,,,,,,,,	- 1		7,021	5,09.
Infrestructure - Senitation		-		-	-	-	-	-	-	-	_ !	_
Infrestructure - Other	L	-	-		-		-			1		_
Infrastructura		14,536	-"	-	-	_	- 1	(1,697)	(1,697)	12,839	15,441	16,40
Community		8,365	-	-	- [-	-	(1,408)	(1,408)	6,958	8,158	8,360
Heritage assets		-	-	-	-	-	-	-	- }	-	-	-
Investment properties Other assets		_	_	-	-	-	-		-	-	-	-
TAL EXPENDITURE OTHER ITEMS to be adjuste	~	33,577		-				(3,105)	(3,105)	30,472	34,891	35,706
					-		-	(9, 100)	(0, 100)	-		
of conital eye on renewal of season	- 1	0.0%	O OFF		infant garga eta 🧸							
of capital exp on renewal of assets		0.0%	0.0%							0.0%	31.1% DT 49/	0.0%
of capital exp on renewal of assets mewal of existing assets as % of deprecn LM as a % of PPE		0.0% 0.0% 61.3%	0.0% 0.0% 0.0%							0.0% 0.0% 53,0%	31.1% 97.4% 53.3%	0.0% 0.0% 56.0%

Explanatory notes to Table B9 - Asset Management

- 1. Table B9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
- 2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE.

Table 10 MBRR Table B10 - Basic Service Delivery Measurement

KZN222 uMngeni - Table B10 Basic service delivery measurement -

					.Bu	dget Year 201	4/15				Budget Year +1 2015/16	Budget Yes +2 2016/17
Description	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore, Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1		111	<u>-</u>			-	,			<u> </u>	
Water: Piped water inside dwelling												
Piped water inside yard (but not in dwelling)	1			Ì					_	_		
Using public lap (at least min.service level)	2		ļ				ì		_	-		
Other water supply (at least min.service level)	Ι,								_	_		
Minimum Service Level and Above sub-total	_	-	-	-	-	-	-	-	-	_	-	-
Using public tap (< min.service level)	3,4	*							-	-		
Other water supply (< min.service level) No water supply	3,*								_	-		ļ
Below Minimum Servic Level sub-total	i I	-					 					 -
Total number of households	5	-	-	-	-		-			-	 -	<u> </u>
Sanitation/sewerage:							ŀ			1		
Flush toilet (connected to sewerage)		22307	0	0	0	C	0	0	_	22,307	23422	243
Flush toilet (with septic tank)	İΙ	7980	0	o.	. 0	0	o	0	-	7,980	· 8379	87
Chemical bilet Pit tollet (v entilated)	ΙI	267 1235	0	0	0	0	0	0	-	267	280	_
Other foilet provisions (> mln.service level)		1235	0	0	0	0	0	0	_	1,235	1297	
Minimum Service Level and Above sub-total	l	31,789	-	-						31,789	33,378	34,71
Bucket bilet	,	0	0	0	. 0	0	0	0	_	31,103	55,578	34,73
Other toilet provisions (< min.service level)	H	0	0	0	0	0	0	0	-	-	0	
No toilet provisions		0	0	0	0	0	0	0	-		0	
Below Minimum Servic Level sub-total Total number of households	5	31,789		-			-		-	-	-	-
	١١١	51,155	_	_	- [_ i	-	-	-	31,789	33,378	34,71
Energy: Electricity (at least min. service level)	lΙ	4800	0	0	o	0		,		4 000		
Electricity - prepaid (> min.service level)		9000	اه	0	ol	0	0	0	-	4,800 9,000	4800 9000	480 900
Minimum Service Level and Above sub-total		13,800	- 1		-		-	_		13,800	13,800	13,80
Electricity (< min.service level)		0	D	0	0	c	0	a	-	_	0	.0,55
Electricity - prepaid (< min. service level)	1	0	0	0	0	0	0	٥	-	-	0	
Other energy sources Below Minimum Servic Level sub-total		0	- 0	D	0	0	0	0	-		0	
otal number of households	5 -	13,800			_ [-	-	13,800	13,800	13,800
Refuse:		.0,000		-	_ [_	- 1	- 1	-	13,500	13,600	13,800
Removed at least once a week (min,service)		J							_			
Minimum Service Level and Above sub-total	lŀ											
Removed less frequently than once a week		23000	o)	0	o	0	0	a	_	23,000	23000	2300
Using communal refuse dump		야	0	0	0	0	0	0	-	· -	0	
Using own refuse dump		0	0	0	0	0	0	0	-	-	0	
Other rubbish disposal No rubbish disposal		٥	i i	0	0	0	0	0	-	-	0	
Below Minimum Servic Level sub-total	l ⊦	23,000					-			23,000	23,000	23,000
otal number of households	5	23,000		-	-		-	- i		23,000	23,000	23,000
ouseholds receiving Free Basic Service	15		1					1				
Water (6 kilolitres per household per month)	~	0	٥	o	اه	0	o	0	_	_	0	
Sanitation (free minimum level service)	- 1	0	0	0	0	0	o	o	_	_	ő	
Electricity/other energy (50kwh per household pe	rmd	9000	0	0	0	0	О	0	-	9,000	9000	900
Refuse (removed at least once a week)	_	9000	0	0	0	0	0	0		9,000	9000	900
ost of Free Basic Services provided (R'000)	16							ľ				
Water (6 kilolitres per household per month)		-	-	- [-	-	-	-	-	-	-	~
Sanilation (free sanilation service) Electricity/other energy (50kw h per household pe		-	- 1	-	-	- [-	-	- 1	-	~	-
Refuse (removed once a week)	' '''1	_ [<u> </u>		- 1	- [- [-		-		-
otal cost of FBS provided (minimum social pa	icka –	-	-	-	-		-		-			
ighest level of free service provided							-					
Property rates (R'000 value threshold)		100000	0	0	0	o l	اه	lo	-	100,000	100000	10000
Water (kilolitres per household per month)		0	0	0	0	o	0	ō	-	-	0	10000
Sanitation (kilolitres per household per month)		٥	٥	0	0	0	0	٥	-	-	0	
Sanitation (Rand per household per month) Electricity (kw per household per month)		400	0	0	0	0	0	0	- [0	
Refuse (average litres per week)		100	0	0	0	0	0	0	-	100	100 0	10
	17		<u>`</u>			——						
evenue cost of free services provided (R'000) Property rates (R15 000 threshold rebate)	"	45,428	_	_				ľ		40 400	40.505	
Properly rates (other exemptions, reductions and	reba	-0,425			-	- 1	-	- 1	-	46,428	48,935	51,578
Waler	1	-	-	-	-	-	-	_	1		_	_
Sanitation			-	-	-	-	-	-	-	-	-	-
Electricity /other energy		2,884	-	- [-	-	-	-	-	2,884	3,086	3,302
Refuse Municipal Housing - reptal rehates		4,587	- 1	-	- [-	-	-	-	4,587	4,909	5,252
Municipal Housing - rental rebates Housing - top structure subsidies	6	-		-	-	-			_ [- [- 1	-
Other	1	_	- [-		-	-	-	-	- 1	-	-

Explanatory notes to Table B10 - Basic Service Delivery Measurement

February 2015 21

- 1. Table B10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.
- 2. The budget provides for + 1500 households to be registered as indigent in 2014/15, and therefore entitled to receiving Free Basic Services. The number is set to increase households given the rapid rate of in-migration to the Municipality, especially by poor people seeking economic opportunities.
- 3. It is anticipated that these Free Basic Services will cost the municipality R 4.9 million in 2014/15. This is covered by the municipality's equitable share allocation from national government.

Part 2 – Supporting Documentation

Part 2 of the Adjustments Budget contains supporting tables SB1 to SB20 of which information on the supporting tables is as follows:-

1. Adjustments to Budget Funding

The increased expenditure from R 259.2 million to R285.9 million is mainly funded by revenue increased revenue increase from R264.1 to R286.0 Million. On the capital side, the net amount of R67.9 million is funded from the MIG, Mandela Capture Side, INEP, Cedara College grants and internally generated funds which is catered for in the cash-flow forecast up to June 2015. All conditional grants will either be spent and / or invested on those projects that will not be completed by 30 June 2015.

2. Adjustments to Expenditure Allocations and Grant Programme

Supporting Table SB8 provides details on the adjusted expenditure on transfers and grant programmes. The main adjustments are on other grant providers which can be summarised as follows:-

- (a) Roller overs for Municipal Systems Improvement and Finance Management amounts to R 381 000 and R 377 000 respectively.
- (b) Reduction on Library grant amounts to R148,000,00.
- (c) INEP allocation of R425,000.00.
- (d) Mandela Capture Site Allocation of R43,000,000.00
- (e) Cedara College Allocation of R1,900,000.00
- (f) Massification Allocation of R538,000.00

3. Adjustments made to Councillor Allowances and Employee Benefits

Supporting Table SB11 provides details on the proposed adjustments to councillor and staff benefits.

Supporting tables SB13, SB14, SB16 and SB17 reflects the adjustments to the monthly targets for operating revenue and expenditure as well as capital expenditure. The financial indicators presented with the annual budget remain unchanged and the projected performance indicators and benchmarks are reflected in supporting tables SB4.

4. Adjustments made to Capital Expenditure

The adjustment to the capital programmes are reflected in supporting table SA19 and constitute an increase in capital expenditure of R 45 million.

February 2015 23

KZN222 uMngeni - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance'

Description	Re				Bu	dget Year 2014					Hudget Year +1 2015/16	Budget Ye +2 2016/17
Oestription .	, Re	Origina! Budget		Accum, Funds	Multi-year capital	Unfore. Unavoid,	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjuste Budge
R thousands		A	6 A1	7 B	в	9	10	11	12	13		
REVENUE ITEMS		A	Al		c I	D	: <u>E</u>	F	G	н	<u> </u>	<u> </u>
Property rates	١.						İ	-				İ
Total Property Rates	-	176,083			. [500	500	175,583	187,191	197
less Revenue Foregone Net Property Rates		126,896	-				-	500	500	49,187 127,396	51,843 135,348	142
Service charges - electricity revenue	-		<u>.</u>				-			127,000	1 (33,340	175
Total Service charges - electricity revenue	ļ	59,022					-	4,352	4,362	63,384	63,390	68
less Revenue Foregone	İ	2,884					_			2,884	3,085	3
Net Service charges - electricity revenue	1	56,138	-	<u>-</u> .	- !		!	4,362	4,362	68,500	60,304	. 64
Service charges - water revenue Total Service charges - water revenue	:			į.	:						i	
less Revenue Foregotte				İ	İ			İ	_ :	_ :		
Net Service charges - water revenue	İ			-	- i	-	-		- 1	_	_	
Service charges - sanitation revenue											i .	
Total Service charges - canitation revenue	!	-					i	ĺ	-	-		
iess Revenue Foregone Net Service charges - sanitation revenue	:	<u> </u>			_		 -	_	-	-		
Service charges - refuse tovenue	- 1	-						:				
Total refuse removal revenue	ł	9,755		1	!			İ		9,755	10,438	11
Total lendfül revenue		59		.	ĺ			l	- :	59	62	
less Reverue Foregone Net Service charges - refuse revenue	!	4,857 4,946		-		-	L		-	4,867 4,946	5,208 5,291	5
Ther Revenue By Source		7,-49								4,346	3,291	<u> </u>
Fuel levy		-		į	i		į	i	_	· _	_	
Other revenue	3	7,375						(457)	(467)	6,908	8,831	7
Total 'Other' Revenue	1	7,375	-	-:	 :	-	- -	[457]	(467)	6,90B	5,831	
EXPENDITURE ITEMS					;					!		
imployee related costs Basic Saleries and Wages		53,434	1		i		i	4,261	4,281	57,715	57,225	60
Pension and UF Contributions	i	8,024						1,455	1,455	9,478	8,526	8
Medical Aid Contributions	ŀ	4.354						(105)	(105)	4.249	4,633	4
Overtime Performance Bonus		3,611		i	-			565	565	4,176	3,842	4,
Motor Vehicle Allowance	!	3,242						129	129	3,371	3,270	3,
Celiphone Allowence		444	ļ		İ			(9)	(9)	435	351	
Housing Allowances Other banefits and allowances		357 815	İ					(39) 565	(39)	318	380	
Payments in lieu of leave	1	5,808						-	565	1,380 5,808	848 4,492	4:
Long service awards		-				İ		-	-	-	-	
Post-retirement benefit obligations	4	653 80,741						-		653	888	
Less: Employees costs capitalised to PPE	(OLE)	au,/41	- 1		-,		-	6,842	5,842	B7,583	B4,255	89,
otal Employee related costs	1	80,741	:	- 1	- :	-	_	6,842	6,842	B7,583	84,255	89,
ontributions recognised - capital			İ					ļ	:		ļ	
List contributions by contract		-]			-	-	- 1	
									<u>- i</u>			
stal Contributions recognised - capital		- ;	-	-	-	-	- 1	-	-	- .	-	
epreciation & asset Impairment Depreciation of Property, Plant & Equipment	İ	10,675		İ	,			_		45.00		
Lease amortisation		-	f		-				1	10,675	11,292	11,1
Capital esset impairment		-							- :	-	-	
Depreciation resulting from revaluation of PPS	.	- 40.00							<u> </u>		-	
otal Depreciation & asset impairment	1	10,675	-	- !	-	-	-	- !	- 1	10,675	11,292	11,
alk purchases Electricity	!	65,681		i	-	1	ı	9,102	9,102	74,783	69,622	73,
Water		,,						3,102		,4,100	35,022	13,1
stal bulk purchases	1	65,681	- [-		- 1	-	9,102	9,102	74,783	69,622	73,7
oxtracted services					i			ļ	!		į	
ESKOM: ELECTRICITY OTHERS		2,607 6,611	-					782	782	3,390	2,748	2,4
sub-t	otel 1	9,219					-	(300)	[306] 782 :	6,311 3,390	6,968 9,717	7,
Allocations to organs of state:		i	}	į						-,	٠,	,
Electricity Water			ļ		}	İ	1	ŀ	- j	-	i	
Weter Senitation			İ						- [- 1	-	
Other										[[
tal contracted services		9,219	-	-1	-	- 1	-	492	782	3,390	9,717	10,
her Expenditure By Type	1							!				
Repairs and maintenance Collection costs		22,902	ļ	1		_]	}	(3, 105)	(3,105)	19,797	23,599	24
Contributions to 'other' provisions		[]	Į			-	ì	Ξĺ	-		-	
Consultant fees		1,726	f					3,657	3,657	5,383	1,819	1,5
Audit fees General expenses	3,5	1,569 41,214					ĺ		-	1,569	1,654	1,7
cenera expenses tal Other Expenditure	1	67,411		-		-		(4,144) (3,592)	(4,144)	37,071	41,884 68,955	44,7 73,5
ferences						!		(-(-red)	17771	- 4444		
Must reconcile with relevant line on the 'Financial Perfor		t .										
likest reconcile to supporting documentation on staff said insert other categories where revenue or expenditure is		eturo										
Expenditure to meet any unfunded obligations												
pecial consideration may have to be given to including						separately un	der rejevant note:	:)				
hrly complete if a previous adjusted budget has been a		nama Espandat	ar Definal most									

for
8. Increases of funds approved under section 31 MFMA
9. Adjustments approved in accordance with section 29 MFMA
10. Adjustments to funding allocations from National or Provincial Government
11. Adjusts = "Other" Adjustments proposed to be exproved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(a)); projected servings (section 28(2)(d)); error correction (sec

KZN222 uMngeni - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

]_				Bu	dget Year 201	4/15				Budget Year +1 2015/16	Budget Yea +2 2016/17
Rei	Original Budget			Multi-year capital	Unfore. Unavoid,	Nat. or Prov. Govt	i	į į	Adjusted Budget	Adjusted Budget	Adjustes Budget
	٨					1	!	I			
\rightarrow	,,	- "		i	-				п		
li						i	ļ				1
	39,905	i l				İ	(31 159)	(31 159)	R 747	42 301	44,6
	_						(01,700)	(01,700)	-		1
1	39,906	i -	_			-	(31,159)	(31,159)	8.747	42.301	44,8
()		1 :					,-,,,	(*,,,	-,	:	111
1 1	82,506	!					İ	[82,506	70,130	63,
	1,121		- 1	_	_	· _	_		1,121	1,234	1,
1	81,384	-	- !	- 1	•		-		81,384		51,
						į	İ				
	-	ļ į							_	1,121	1,
1	-]	- !	-	(1,121)	F
- I L	1,121							-	1,121	1,234	1,
[1,121	-	- :	- ;	-	-	_	-	1,121	1,234	1,
		. !				İ					!
	829,590	i I	i				44,977	44,977	874,567	833,383	845,
2	-]]	ļ					-	-	_	
	-]				į		-!	-		
1	829,590	-	- i	- !	-		44,977	44,977	874,567	833,383	B45,
1 1		į į		i i				1			Г
											2
	2,500	į		1				- 1	2.500	1 500	2,0
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_ (l ⁻	2,500	<u> </u>	- 1	- 1	-		_	- :	2.500	1.500	2,0
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1 1	71	į į	į	1		İ		- 1	71	74	
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1	71	- 1	- i		-	-	-	-	71	74	
				i		ļ					
3	32,316	l i	- 1			!		-	32,316	30,816	28,2
lí	-						:	- 1	· -	· -	
ΙГ	32,316	- 1	- !	-	-	-	-	-	32,316	30,815	28,
			:	!				ļ			1
- !	-							- :	-	_	
	-		- 1	1			:	- :	-	_	İ
	-						i	-	-	_	İ
[_	4,835							- ;	4,835	5,072	5,3
	4,835	-	-	-		-	-	-	4,835	5,072	5,3
			!				.]				
-	i										
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	_		Ì	1				_	_	_	
- 1 1	_							_	_	_	
	-	ŀ					i	- !	_		
	735,712	!					15,580	15,580	751,292	728.159	724,6
1	735,712	-		-	-	-	:				724,6
1 [•••	·	i							
	-	-	:					_	_	_	į
	-	i						-	-	_	
	-					-		-	- 1	_	
	237,726						i	-	237,726	241,292	253,3
	-							-	-		
2	237,726	-	- 1	-	-	- i	-		237,726	241,292	253,3
2	973,438	-	- 1	-	-	-	15,580	15,580	989,018	969,451	977,9
	_										
nally signific	cant priorities	: -									
nally signific	cant priorities	<u>:</u> 		-				-	-		
	1 3 1 3 2	739,905 1 39,905 1 39,905 82,506 1,121 1,121 1,121 829,590 2,500 71 71 71 3 32,316 32,316 4,835 4,835 735,712 1 735,712 2 237,726 2 237,726	Original Budget	Driginal Budget	Ref	Ref Original Budget	Driginal Budget	Ref	Ref	Ref	1001015 1001

- Must reconcile with 'Financial Position' budget
- 2. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
- 3. Borrowing (original budget) must reconcile to Budget Table A16
- 4. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- 5. Additional cash-backed occumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
- 6. Increases of funds approved under section 31 MFMA
- 7. Adjustments approved in accordance with section 29 MFMA
- 8. Adjustments to funding allocations from National or Provincial Government
- 9. Adjusts. = "Other" Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b); projected serings (section 28(2)(d)); error correction (sect
- 10. G = B + C + D + E + F
- 11. Adjusted Budget H = (A or A1/2 etc) + G

KZN222 uMngeni - Supporting Table SB3 Ac	Justments to the SDE	ые - репоп	nance object	ives -	В	udget Year 2014	W15			<u></u>	Budget Year +1 2015/16	Budget Year +2 2016/17
Description	Unit of measurement	Original Budget		Accum, Funds	Multi-year capital	Unfore. Unavoid,	Nat. or Prov. Govt		Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Vote 1 - vote name		A	A1	B	С	D	E	F	G	Н .	<u> </u>	ļ <u>.</u>
Function 1 - (name)												
Sub-function 1 - (name)								1	İ			i
Insert measure/s description									-	-	-	-
Sub-function 2 - (name)												İ
Insert measure/s description									_	_	_	_
									;			
Sub-function 3 - (name) Insert measure/s description							Ì					
inser measures description]	_	_	_	
Function 2-(name)								1			_	_
Sub-function 1 - (name)											İ	!
Insert measure/s description												
Sub-function 2~ (name)]					-	~	<u>-</u>	-
Insert measure/s description				•					_	_	· _	_
Sub-function 3 - (name)									-	-		-
Insert measure/s description	ľ		İ]			ļ	
Vote 2 - vote name								}	- :	_	_	_
Function (- (name)] [ĺ	-
Sub-function 1 - (name)												
Insert measure/s description							İ		-	-	-	-
Sub-function 2 - (name)									_	_		
Insert measure/s description										_		_
								!	- 1	-	-	_
Sub-function 3 - (name)												
Insert measure/s description									- :	-	j -	-
Function 2 - (name)												
Sub-function 1 - (name)									-	_	_	_
Insert measure/s description												
Sub-function 2 - (name)									-	-	-	_
Insert measure/s description	İ	:							_	_	_	_
Sub-function 3 - (name)												
Insert measure/s description									İ			
Vote 3 - vote name									-	~	_	-
Function 1 - (name)									-	_	_	_
Sub-function 1 - (name)												
Insert measure/s description												
Sub-function 2 - (name)								i	-	-	-	-
insert measure/s description									_	_	_	_
-									İ			
Sub-function 3 - (name)									-	-	-	-
Insert measure/s description												
Function 2- (name)]		_	_	_	_
Sub-function 1 - (name)												_
nserl measure/s description							Ì		-	-	-	-
Sub-function 2 (name)												
Insert measure/s description	İ								-	-	- :	-
<u> </u>									_	_	_	
Sub-function 3~ (name)									-			
nsert measure/s description									-	-	-	-
And so on for the rest of the Votes									_	İ		
References					1				-			

- References
 1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)[b])
- Include the estimated effect on the target of each component of an adjustment budget (B to G)
- 3. Include all Basic Services performance targets from Table A10 to ensure Table SA7 represents all strategic responsibilities
- 4. Total target adjustments G = B + C + D + E + F 5. Total Adjusted Budget targets H = (A or A1/2 etc) + G
- 6. NOTE include adjustsment by 'exception' (only where amended)

KZN222 uMngeni - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	В	udget Year 2014/	15	Budget Year +1 2015/16	Budget Yea +2 2016/17
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management				_	İ			,	
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				2.7%	0.0%	2.4%	2.2%	2.6%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital					İ				
Gearing	Long Term Borrowing/ Funds & Reserves				13.6%	0.0%	13.6%	12.8%	11.1%
Liquidity									
Current Ratio	Current assets/current liabilities				3840.8%	0.0%	3232.8%	4573.6%	3462.1%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				17159.2%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				9.8	0.0	3.7	13.0	10.7
Revenue Management	indictary resources Elaborates				3.0	0.0	3.7	. 13.0	10.7
· Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing								
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				30.8%	0.0%	28.5%	24.3%	20.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management	1								
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))					-			
Creditors to Cash					5.9%	0.0%	0.8%	1.4%	0.4%
Other Indicators						!!			
	 Total Volume Losses (kW)								
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)					i		:	
	Total Volume Losses (kt)								
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)								
Employee costs	Employee costs/(Total Revenue - capital revenue)				30.6%	0.0%	30.6%	29.7%	30.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				8.7%	0.0%	6.9%	8.3%	8.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				5.7%	0.0%	5.3%	5.6%	5.6%
DP regulation financial viability indicators		+							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				3577.6%	0.0%	3919.9%	3126.1%	3293.9%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				30.8%	0.0%	28.5%	24.3%	20.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure			ļ ,	0.0	0.0	0.0	0.0	0.1

^{1.} Consumer debtors > 12 months old are excluded from current assets

d assumptions -	
raphic statistics ar	
conomic and democ	
et - social, ec	
B5 Adjustments Budge	
Supporting Table S	
KZN222 uMngeni -	

Demographics Population Population Females aged 5 - 14 Males aged 5 - 14 Females aged 15 - 34 Males aged 15 - 34									-	
Females aged 5 - 14 Males aged 5 - 14 Females aged 15 - 34 Males aged 15 - 34			74,000	85,000	92.710.000	92,710,000	000 017 28	00 012 66	92 740 000	00 740 000
mates aged 3 - 14 Females aged 15 - 34 Males aged 15 - 34			37,000	43,000	7,162,000	7,162,000	7,162,000	7,162,000	7,162,000	7,162,000
Males aged 15 - 34			38,000	42,000	7,368,000	7,368,000	7,368,000	7,368,000	7,368,000	7,368,000
			N .	OUD,FT	000 /51 /1	000,741,71	17 157 000	17,157,000	17,157,000	17, 157, 000
Unemployment				1 1	9,711,000	9,711,000	9.711.000	9.711.000	9 711 000	9 711 000
Monthly Household Income (no. of households)	1, 12			1					200	00011110
None			1,800	2,100	33,287	33,287	33,287	33,287	33.287	33 287
R1.R1600			1	,	12,987	12,987	12,987	12,987	12.987	12,987
R1 601 - R3 200			1	1	8,575	8,575	8,575	8,575	8,575	
K3 201 - K5 400 R6 401 - R12 800			ı	1	4,441	4,441	4,441	4,441	4,441	
R12 801 - R25 600) 1	4,124	4,124	4,124	4,12d	4,124	4,124
R25 601 - R51 200		,	73,896	84,715	1.50	1.501	1.501	150	3,130 1,504	3,130
R52 201 - R102 400					184	49	481	481	£ #	8
R102 401 - R204 800			8	21	176	176	176		176	176
R409 601 - R409 600			1004	1 880 +	3 6	3 5	94		94	94
> R819 200			Apo'i	on'i	1 1	ı ,	1 1	' '	,	1
Poverty profiles (no. of households)									l	
< R2 060 per household per month	13		17,981	18,801	19,000	19,000	19,000	19,000	19,000	19.000
Insert description	7		,	•	000	0000	00:00	0.00	0.00	0.00
Household/demographics (000) Number of people in municipal area			92.710	92,710	- 66 - 6	8	86	8	8	- -
Number of poor people in municipal area					ı	1	1	ı	l t	١,
Number of households in municipal area			30,490	30,490	ଛ	8	8	ଛ	ଛ	8
Number of poor households in municipal area Definition of poor household (R per month)			• •		٠.	١,	١,	١,	1	1
Housing statistics	ļ.,							.		•
Formal	7)		23,485	23,485	23,485	23,485	23,485	23,485	23,485	23.485
Informal			1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546
Total number of households		,	25,031	25,031	25,031	25,031	25,031	25,031	25,031	25,031
Dwellings provided by province/s	4		, ,		• 1	•	ř		•	•
Dwellings provided by private sector	ro.		,	•	•	٠	,		•	
lotal new housing dwellings		,	•	,	•	•	٠	,	•	
Economic Inferior outlook (CDIX)	9		A CANADA PARA PARA PARA PARA PARA PARA PARA P							
Inlerest rate - borrowing										
Interest rate - investment										
Remuneration increases			***		;		7.0%	6.8%	6.4%	6.4%
Consumption growth (electricity) Consumption growth (water)					7.0%	7.1%	7.2%	7.4%	7.4%	7.4%
Collection rates	7					_			-	
Property tax/service charges Rantol of facilities & component					* 2	* :	82.5	»° ;	3° ;	82
(nterest - external investments					e %	* ×	% %	3° 3	se s	* >
Interest - debtors					* *	*	* %	8 %		۶ ۶
Revenue from agency services					%.	*	%	%	*	%

Relevances

1. Monthly household income threshold. Should include all sources of income

2. Show the powerly analysis for municipality uses to determine its indigents policy and the provision of services

3. Richad total of all housing units within the municipality under agency agreement with province

4. Number of subsidies of whefings to be constructed by the municipality under agency agreement with province

5. Provide estimate based on building approved information. Include any non-subsidies dwellings constructed by the municipality

6. Insert actual or estimated % increases assumed as a basis for budget calculations

KZN222 uMn geni - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	ŀ		2011/12	2012/13	2013/14	Med	lium Term Rev	елие and Expe	nditure Framew	ork
R thousands	Ref	MFMA section	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2015/16	Budget Year +2 2016/17
Funding measures						. !				
Cash/cash equivalents at the year end - R'000	1	18(1)b	(1,407)	(5,995)	8,676	1,198	-	9,356	5,140	19,325
Cash + investments at the yr end less applications - R'000	2	18(1)b	3,213	2,624	38,474	(122,155)	-	(156,407)	(127,737)	(149,466)
Cash year end/monthly employee/supplier payments	3	18(1)b	(1,407)	(5,995)	8,676	0	-	0	0	0
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	23,516	22,212	41,058	26,256	_ :	66,951	35,352	35,270
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)		0.0%	ļ	0.0%	0.0%	0.0%	-1.8%	0.0%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	90.6%	0.0%	84.6%	92.4%	82.9%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	0.0%	ŀ	:	4.0%	0.0%	10.2%	4.0%	4.0%
Capital payments % of capital expenditure	8	18(1)c;19				100.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a					!		-15.3%	-10.4%
Long term receivables % change - incr(decr)	12	18(1)a	ĺ				:	į	0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)	0.6%	0.8%	0.6%	61.3%	0.0%	53.0%	53.3%	56.0%
Asset renewal % of capital budget	14	20(1)(vi)				0.0%	0.0%	0.0%	31.1%	0.0%

- 1. Positive cash balances indicative of minimum compliance subject to 2
- 2. Deduct applications (defined) from cash balances
- 3. Indicative of sufficient liquidity to meet average monthly operating payments
- 4. Indicative of funded operational requirements
- 5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
- 6. Realistic average cash collection forecasts as % of annual billed revenue
- 7. Realistic average increase in doubtful debt provision
- 8. Indicative of planned capital expenditure level & cash payment timing
- 9. Indicative of compliance with borrowing 'only' for the capital budget should not exceed 100% unless refinancing
- 10. Substantiation of National/Province allocations included in budget
- 11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
- 12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
- 13. Indicative of a credible allowance for repairs & maintenance of assets
- 14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects detailed capital plan)

KZN222 uMngeni - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Providetor	D-1			Ві	udget Year 2014/	115			Budget Year +1 2015/16	Budget Year +2 2016/17
Description	Ref	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12		
R thousands	1.1	Α	A1	! B	С	D	E	F	<u> </u>	<u> </u>
RECEIPTS:	1, 2			!						:
Operating Transfers and Grants		:								
National Government:	1 1	43,763	-	· -		759	759	44,522	46,364	49,094
Municipal Systems Improvement		934	_	_	_	381	381	1,315	967	1,018
Finance Management	3	1,600	_		_	377	377	1,977	1,650	1,700
EPWP Incentive		1,000	_	_	_	_	i - i	1,000	-	.,,,,,
Local Government Equitable Share		36,235	_	_	_	_	<u> </u>	36,235	39,576	42,019
		_	_	_		_	_	-	03,010	42,013
		_	_	_	_	-	_ [_	_	_
Special Support Councillors Remunaration		3,994	_	_	_	_	_	3.994	- 4,171	
Provincial Government:	· ⊦	3,551		_		385	385	3,936		4,357
Library	-	2,500				353			5,282	4,676
•		799	-	-	-		- :	2,500	2,703	2,846
Museum	1,1	I	-	_	-	(148)	!	651	2,314	1,331
Library	4	252	-	_	-	-	-	252	265	499
Data cleansing			-	-	-	175	175	175	-	-
Other transfers and grants [MAP]	5	- !	-	_	- 1	358	358	358		
District Municipality:	1 1	- '			- ;	- _	-			
[insert description]						-	- :	-	-	-
	1								<u> </u>	
Other grant providers:		_	-	_		-		_		
[insert description]		-					-	_	_	-
				i			-		_	_
Total Operating Transfers and Grants	6	47,314				1,144	1,144	48,458	51,646	53,770
Capital Transfers and Grants	1									
National Government:	i I	21,415	_ [_	_	425	425	21,840	22,428	23,268
Municipal Infrastructure Grant (MIG)	-	21,415	_	_	_	-	-	21,415	22,428	23,268
Dept. of Energy- NATIONAL GRANT			_	_	_	425	425	425	22,420	23,200
Dept. of Energy-Text Total Colonia	1 1	_	_	_		420	420		_	
	1 [-	_	- 1	_	_	-	-	_	-
		-	- 1	-			-	-	-	-
Other and the transfer linear description		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]	-	-		-	-	-	-	-		
Provincial Government:	-		-	-		45,032	45,032	45,032		
Massification and Cedara College- PROVINCIAL GRANT	1					2,494	2,494	2,494		
Mandela Capture Phase 1						42,538	42,538	42,538		
District Municipality:	1 1	-	-	- ;	- :	-	-	-		
[insert description]					ľ		-	-		
	-						-			
Other grant providers:		-		-	-		-	-		<u>-</u>
[insert description]							-	-		
	 - -						-	- 1		
Total Capital Transfers and Grants	6	21,415		-	-	45,457	45,457	66,872	22,428	23,268
TOTAL RECEIPTS OF TRANSFERS & GRANTS		68,729		-	-	46,601	46,601	115,330	74,074	77,038

- 1. Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- 2. Amounts actually RECEIVED; not revenue earned (the objective is to confirm grants allocated)
- 3. Replacement of RSC levies
- 4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- 5. Motor vehicle licensing refunds to be included under 'agency' services (Not shown here as Receipts)
- 6. Total Grant Receipts original budget must reconcile to budget supporting table A18
- 7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- 8. Increases of funds approved under section 31 MFMA
- 9. Adjustments to funding allocations from National or Provincial Government
- 10. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approve
- 11. E = B + C + D
- 12. Adjusted Budget F = (A or A1/2 etc) + E

					Budget Year 2014	/15			Budget Year +1 2015/16	Budget Year + 2016/17
Description .	. Ref	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			2	3	4	5	6	7		:
R thousands		Α	A1	В	C	D	E	F		į
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1						:			
Operating expenditure of Transfers and Grants			i							
National Government:		43,763	-	_	_	759	759	44,522	46,364	49,094
Municipal Systems Improvement		934	1	****		381	381	1,315	967	1,01
Finance Management		1,600				377	377	1,977	1,650	1,70
EPWP Incentive		1,000	į		Į.	i -	_	1,000	_	_
Local Government Equitable Share		36,235	Ì			_	_	36,235	39,576	42,01
	1 1						!	_	_	_
	-							_	_	_
Special Support Councillors Remunaration		3,994				_	-	3,994	4,171	4,35
Provincial Government:		3,551	-	_	_	385	385	3,936	5,282	4,670
Library		799				(148)	(148)	651	2,314	1,33
Museum	1 [252				-		252	265	499
Library		2,500				-	-	2,500	2,703	2,846
Data cleansing		_				175	175	175	-	_
Other transfers and grants [MAP]		-				358	358	358		
District Municipality:			-			-	- :		_	_
[insert description]] [-	!			_	-	-	-	-
		-			!	-	-	-		-
Other grant providers:		-	<u>- i</u>	-	-	-	-	-	·	
[insert description]		-	·			-	-	-		Ì
Total operating expenditure of Transfers and Grants:		47,314	-		_	144	-	40.450	71.040	
	——		-		<u> </u>	1,144	1,144	48,458	51,646	53,770
Capital expenditure of Transfers and Grants							:			
National Government:	-	21,415	- ;	-	<u>-</u>	45,457	45,457	66,872	22,428	23,268
Municipal Infrastructure Grant (MIG)		21,415			,	-		21,415	22,428	23,268
Dept. of Energy- NATIONAL GRANT		-				425	425	425	-	-
		-				-	-	-	-	-
	- 1	_				-	-	-	-	-
Other capital transfers [insert description]			ĺ			45,032	45,032	45,032	_	-
Offici capital transfers pliseri description	-	-	_		<u> </u>	45,032	45,032	45,032		<u>-</u>
Massification and Cedara College- PROVINCIAL GRANT	-		-	.	<u>-</u>		- :			<u>-</u>
Mandela Capture Phase 1		1					_	_		
District Municipality:		-	_	_	_	_	_			
[insert description]			•				_			
• • •							_	_		
Other grant providers:	 	-	-	-	_	_	-			<u> </u>
[insert description]	·						-	-		
otal capital expenditure of Transfers and Grants		21,415	_			45,457	45,457	66,872	22,428	23,268
·	-		-				·			
otal capital expenditure of Transfers and Grants		68,729	- 1	-	-	46,601	46,601	115,330	74,074	77,038

^{1.} Transfers/Grant expenditure must be separately listed for each allocation received

^{2.} Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

^{3.} Increases of funds approved under section 31 MFMA

^{4.} Adjustments to funding allocations from National or Provincial Government

^{5.} Adjustments Budget in the

^{6.} E = B + C + D

^{7.} Adjusted Budget F = (A or A1/2 etc) + E

KZN222 uMngeni - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description			Budget Year 2014/15								
	Ref	Original Budget		Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
	-		2	3	4	5	6	7	İ		
R thousands		Α	A1	В	С	D	E	<u>F</u>		!	
Operating transfers and grants:						1	1			:	
National Government:					i	:					
Balance unspent at beginning of the year		-	-	-	-	1,754	1,754	1,754	_	-	
Current year receipts		-	-	-	<u>' - </u>	<u> </u>	-	-	<u> </u>		
Conditions met - transferred to revenue			-			1,754	1,754	1,754	<u> </u>	_	
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	! -	_	
Provincial Government:		[]				}					
Balance unspent at beginning of the year						15,652	15,652	15,652			
Current year receipts							-	_	_		
Conditions met - transferred to revenue	1		- :	-	<u> </u>	15,652	15,652	15,652		-	
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-		-	
District Municipality:		[į.	1					
Balance unspent at beginning of the year		-	· –	-	-	-	-	, -	-	-	
Current year receipts		-	-		_	_	-		_	_	
Conditions met - transferred to revenue		_	-		-	-	-	-	_	_	
Conditions still to be met - transferred to liabilities		- 1	-	-	_	- 1	-	-	-	-	
Other grant providers:		İ	:			ĺ					
Balance unspent at beginning of the year		-	-	-	_	-	-	_	-	_	
Current year receipts		-			-	-	-	-	.	-	
Conditions met - transferred to revenue		i	-	-	_ `	-	-	-	_	_	
Conditions still to be met - transferred to liabilities		-	-		-	-	- 1	-	-	-	
Total operating transfers and grants revenue		- :	-	-	-	17,406	17,406	17,406	-	_	
Total operating transfers and grants - CTBM	2	-	- :	-	_	-	-	_			
Capital transfers and grants:			İ								
National Government:											
Balance unspent at beginning of the year		-	-	-	_	425	425	425	-	-	
Current year receipts		-	-			-	-		-		
Conditions met - transferred to revenue		- ;	-	-	-	425	425	425	-	-	
Conditions still to be met - transferred to liabilities		-	-	-	i -	-	-	-	-	i -	
Provincial Government:											
Balance unspent at beginning of the year		-	-	-	_	-	-	-	-	-	
Current year receipts			-	-		-	- :	<u>-</u> .			
Conditions met - transferred to revenue		-	-	-				<u>-</u>	_		
Conditions still to be met - transferred to liabilities		- !	-	-	_	-	- i	-	_	-	
District Municipality:						i					
Balance unspent at beginning of the year		-		-	-		-	-	-	-	
Current year receipts		-	-		-	-	-		_	_	
Conditions met - transferred to revenue		-				-	-		_	_	
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-	
Other grant providers:											
Balance unspent at beginning of the year		-	-	-	- :	-	-	-	-	-	
Current year receipts			-	-		-	-			_	
Conditions met - transferred to revenue		-	-	-	-	<u>-</u> i	-		-		
Conditions still to be met - transferred to liabilities		-	-	-		-					
Total capital transfers and grants revenue	\perp	-	-		-	425	- 425	425	-	-	
Total capital transfers and grants - CTBM	+	-	-		<u>-</u>	-	-	_	-	-	
OTAL TRANSFERS AND GRANTS REVENUE		_	-		_	17,831	17,831	17,831	_		
OTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-		-		

References

- 1. Total capital grants revenue budget must reconcile to budget tables A4 and A5; total operating grants revenue must reconcile to budget table A4
- 2. CTBM = conditions to be met
- 3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- 4. Increases of funds approved under section 31 MFMA
- 5. Adjustments to funding allocations from National or Provincial Government
- 5. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (section 28(2)).

6. E = B + C + D

7. Adjusted Budget F = (A or A1/2 etc) + E

KZN222 uMngeni - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

Description	Ref	! Вudget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	Kei	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore, Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts,	Adjusted Budget	Adjusted Budget	Adjusted Budget
	1		6	7	8	9	10	11	12	13	1	
R thousands	<u> </u>	Α	A1	В	C .	D	<u> </u>	į F	G	H	İ	
Cash transfers to other municipalities]	i			:		.			
[insert description]	1	-	· -	-	-	-	-	-	-	-	_	-
[insert description]		-	-	-]	-	-	_	_	-	-	_	-
[insert description]		-	-		-	-	_	-	-	_	_	-
TOTAL ALLOCATIONS TO MUNICIPALITIES:			_	-	-	_	i -	-	-		-	<u> </u>
Cash transfers to Entitles/Other External Mechanisms												
[insert description]	2	-	-	_	- İ	_	-	i -	_	_	ļ _	.
[insert description]		_	_	_	-	_	-	_	_	_	_	1
[insert description]	1	_	_	_ :	-	_	_	_	_	_		
TOTAL ALLOCATIONS TO ENTITIES/EMs*		-	_	- :	-		-	_	- :	_	-	
Cash transfers to other Organs of State					i							i
[insert description]	3		i _ i	_	_ :	_	_	_	_	_		1
[insert description]	1	_	_	_	_ [_	_	_	_ [_	_	
[insert description]	}	_	_	_	_	_	_	_	_ [_]	
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:	1			-			_		_			
				- :								<u></u>
Cash transfers to other Organisations					İ				. !			i
[insert description]	4	-	-	-	-	-	-	- 1			-	-
[insert description]		-	-	-	-	-	-	· -	-	-	-	-
[insert description] TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:	-		-	-			-	-	-	-		<u> </u>
TOTAL CASH TRANSPERS TO OTHER ORGANISATIONS:	\vdash		-	<u>- : : : : : : : : : : : : : : : : : : :</u>		-		-	-		-	-
TOTAL CASH TRANSFERS	5	-	-	-	-	-	-	-	-		<u> </u>	-
Non-cash transfers to other municipalities				}	;			[1
[insert description]	1	-	-	-	-	-	-	-	- :	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-
[insert description]			-			-	-	-	-		-	
TOTAL ALLOCATIONS TO MUNICIPALITIES:	$\left - \right $		-	-		-	-		-		<u> </u>	<u> </u>
											!	
Non-cash transfers to Entities/Other External Mechanisms												
[insert description]	2	-	_	_	_	_	_	_	_	_	İ _	i _
[insert description]		_	_	- 1	_	_	_	_	_ :	-	_	
[insert description]		_	-	-	-	_	_ :	_	_	_	_	-
									<u> </u>	· •	 -	· ·
TOTAL ALLOCATIONS TO ENTITIES/EMs'		-		-	<u>-</u>		-	-			_	-
Non-cash transfers to other Organs of State												

Summary of remuneration		original	Prior Adjusted Accum. Funds		Budget Year 201 Multi-year Unfore.		Hat. or Prov. Other Adjusts. Total Adj			Adjusted	
		Budget	Frior Angustro	6	capital 7	Unavold.	Govt	10	. Total Adjests.	Budgel 12	cha
thousands	\perp	Α	Ä	8	Ċ	i å	Ë	F	6	12 H	
ouncillors (Political Office Bearers plus Other) Basic Salanes and Wages	1	6,127									1
Pension and UF Contributions		- 0,12		Barila.			\$ 1.00 pt. 100 pt.	230	230	6.358	31
Medical Aid Contributions		-]			1		3	· -	_	
Motor Vehicle Altowance Cellphone Altowance	ĺ	-	İ		111111111			Ì	· -	-	
Housing Allowances	1	1 -							- '	_	
Other benefits and allowances	1	-]]	_	
b Total - Councillors	1	6,127	-		ariginality in	-		230	230	6,358	31
% increase		Million.	(0)	ir ír í fir.	i Harrig	50,500				•	ı
enior Managers of the Municipality		1						j	;		
Basic Selanes and Wages Pension and URF Contributions	1	6,053						(778)	(778)	5,275	
Medical Aid Contributions		11] [- 11	0
Overtime		-					12.77	_		-	
Performance Bonus	Į	-					119,000	-	-	-	
Motor Vehicle Allowance Celiptione Allowance		168	i l		. 124 (1.5)			-	-	168	
Housing Allowances	i	114	1					-	-	114	ļ º.
Other benefits and alkowances	1	62		:				_		- 62	ı
Payments in lieu of leave	1	-						-	-	-	ı
ong service awards	Ι.	-			in Janet I		11, 411,	- 1	-	-	ı
Posi-retrement benefit obligations b Total - Senior Managers of Municipality	5	6,408	-					_	- :		١.,
4 increase		27777840000						(7715)	(778)	5,630 (8)	
er Hunicipal Staff	ı	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	i "1	Insantini		~	1	www.yenzw.ny.c		(*)	ŀ
Basic Salaries and Wages		47,361					į	5,058	5,058	52,439	10
Pension and UIF Contributions		8,013				,	į .	1,455	1.455	9,468	10
Medical Aid Contributions		4,354		ļ				(105)	(105)	4,249	-2
Nertme Performance Bonus		3,611	li					565	565	4,176	15
Motor Vehicle Allowance		3,673	}					129	129	3,203	١,
eliphone Allowance	İ	330	i					(9)	(9)	321	١,
lousing Allowances	1	357			ļ			(39)	(39)	318	-
Other benefits and allowances	1	815		Í			Ì	. 5 65	565	1,380	f
Payments in lieu of biave ong service awards	1	5.746					:	- 1	-	5,746	0.
ong service area os Post-rebrement benefit obligations	5	653							-	- 653	١,
Total - Other Municipal Staff	İ	74,333	-	-	-		-	7,620	7.620	\$1,953	1,0
lacture	┖				i						
at Parent Municipality	1	85,858		- !	- :	-		7,072	7,072	93,540	١.
orformance Bonus otor Vehicle Allowance elliphane Allowance ousing Allowances their benefits and allowances our of Fees		-					i Lagar in Jane	:	-	-	
ayments in beu of leave		-						1	- 1	-	
ong service awards		-		!				ĺ	- }	-	
ost retrement benefit obligations Total - Board Nembers of Entitles	5				-!						
Increase	П	- 1	- 1	- 1	-	- ;	-	-	-	-	
or Managers of Entities assc Satanes and Wages ension and UTF Contributions addaf Axi Constitutions		-							-	-	
vertme		-		į				-	-	- 1	
rformance Bonus nor Vehicle Allowance	ıΙ	-	- 1	ſ	- 1				-	-	
Tphone Allowance	Ιl	-	i		ŀ	Ì	ļ		-	- [
using Allowances	Ιl	-					į		-	-	
er benefits and allowances yments in tieu of leave	Ιl	-					İ		-	- [
yments in deu of leave no service awards		<u> </u>						- 1	- 1	- [
stretrement benefit obligations	5			1				-	2	- [
otal - Senior Managers of Entitles	l İ			- 1		 -	-	ΞŤ			
uttenne						1			1	l	
Staff of Entities										l	
sic Salanes and Wages Isson and URF Contributions							ĺ		-	-	
deal Aid Contributions		- 1						i			
riame	l I	-	1	ľ	ļ		- 1			- [
formance Bonus	IJ	-	ľ		- 1	-			-	-	
tor Vehicle Allowance lphone Allowance	IJ	-							-	-	
phone Allowance using Allowances	ļ										
er benefits and silowances	- [Ė	ļ	-	-	
ments mileu of leave		-						- :	2		
g service awards		-	-	1				i	-	-	
si reinement benefit obligations	5							,		-	
ota) - Other Staff of Entities ncrease		· -	-	-	- į	-	-	-	-	-	
Municipal Entities	\dashv	-		-			-	-	-+		
	_	<u> </u>				 -					
					1	i i	ļ	1	- 1		
ICTLLOR ALLOWANCES, EMPLOYEE REMUXERATION TTY REMUNERATION	- 1	25,252	-	-	-	_	- !	7.072	7,079	13 140	1 2
ICILIOR ALLOWANCES, EMPLOYEE REMUNERATION SITY REMUNERATION ACCESSES L MARAGERS AND STAFF	_	85,858 80,741	-	 +		-		7,072	7,072	13,340	U.1º

- Entherance I hands and envances a where applicable if any reportable amounts only still phased compliance with a 164 of MSAA achieved 2. If benefits in kind are provided (e.g. provision of leding quarters) the hill market value must be aboun as the coust to the municipality 3. 50° of the Systems Act 4. Must agree to be authorial appearing on Table C1 (Employee costs) 6. Includes person payments and employer contributions to medical act

- Column Definitions:

 A The original budget approved by council for the current year

 5. Only complete if a previous registrate dustion has been approved in the same financial year. Reflect most recent adjusted budget.

 5. Only complete if a previous registrated budget has been approved in the same financial year. Reflect most recent adjusted budget.

 6. Additional standards abcommission additionaryer in financial procedure (recent adjusted budget, approved and after annual financial statements audited (richs: cody where underspeeding could not examinally be have for

 7. Increases of these approved one section 31 InFUA.

 8. Adjustments approved in accordance with section 29 MFMA.

 9. Adjustments caused by change in funding abcommission for Provincial Columnient

 9. Adjustments caused by change in funding abcommission for Revivoid Columnient

 10. Adjusts. To Chiff Adjustments proposed to be approved including revenue undercoblection (NFMA section 26)(2(4)), additional feverure appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2))(b); projected s

KZN222 uMngeni - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	70						buuget real zuistio	61/4102 11						медіпш і еп	Medium Lerm Kevenue and Expenditure Framework	Expenditure
	<u> </u>	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Оитсоте	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted
Revenue by Vote							1		-			,	•	7	,	
Vote 1 - Executive and Council		22,458	10,720	10,086	9'882	19,842	9,474	10,037	12,216	11,985	27,584	12,406	11,092	167,885	178,488	186.772
Vote 2 - Finance		1,809	176	105	103	128	382	163	125	578	655	354	212	4.794	4 768	4.479
Vote 3 - Corporate Services		78	88	23	23	82	ន	130	126	260	88	125	127	1.128	1,409	0.4.4
Vote 4 - Planning Services		80	우	20	20	1	0	=	215	328	25	#	+	691	25.	ייייי איניי קטם
Vote 5 - Community Services		692	784	3,276	1,279	792	828	5,873	1.692	4.784	3.276	1 279	7.416	24 006	40 070 03	000
Vote 6 - Technical Services		2,523	1,021	298	592	2.084	68	751	862	.,A92	2.084	830	01+10	12 070	9/8/9/	18,839
Vote 7 - Economic Development and Growth		'	ı	1	1	,	1	1]	700	t,00,2	600	e ce	פיאים	14,045	14,793
Vote 8 - Internal Audit		ı	ı	1	'	ı	ı	ı			1	ı	,	ı	ı	ı
Vote 9 - Electricity		7,616	4,913	3,726	3,689	6,195	5.706	4.317	4 726	6,689	1 105	302 3	1 90 0	נו	١٥	1 3
Vote 10 - [NAME OF VOTE 10]		ı	. 1	1	1	; ı	<u>.</u>	1	27.6	- Control	26.5	9075	400°0	65C/CO	66,185 CBT,00	71,461
Vote 11 - [NAME OF VOTE 11]		,	1	ı	1	1	ı	,		1 :)	1	1	1	t	1
Vote 12 - INAME OF VOTE 12		ı)	ı	,	1	1		l	1	ı	I	1	I	ı	•
Vote 13 - INAME OF VOTE 13]		1	1	,	1	1	-	'	, ,	1	ı	1	1	ı	ı	1
Vote 14 - (NAME OF VOTE 14)	-	- 1	ı	1	(ı	· · · · ·		ı	'	ı	'
Vote 15 - [NAME OF VOTE 15]		ı	ı	'	. 1	· 1	1 1	1 1	1 1	1	1	ı	ı	ı	1	
Total Revenue by Vote		35,133	17,709	17,833	15,690	29,123	17,322	21.282	19.898	25.546	39.877	70 718	25.884	286.042	284 027	200 000
Expenditure by Vote										<u>!</u>		2	3	410ch04	100,404	730'n27
Vote 1 - Executive and Council		1,765	3,012	2,350	2,327	2.028	2.850	2.116	2.350	3 307	4 028	7 860	1 /34	30 455	22 047	
Vote 2 - Finance		1,226	1,309	1,548	1,533	1.597	2.177	1,658	1533	1 597	4 177	2,000	7847	00'4'00	24,00	25,032
Vote 3 - Corporate Services		1,320	1,209	1,306	1.293	1.859	1 457	1 739	1 209	306	1 203	2,030	2,04	200,002	27,020	907'77
Vote 4 - Planning Services		744	295	651	644	65	999	169	784	267	554	2,039	7,131	240°02	167'07	184,12
Vote 5 - Community Services		2,002	2,002	2211	2.189	2350	2.107	3924	3322	7 380	7.457	95.9	6 173	410,177	21.6,0	0,633
Vote 6 - Technical Services		3,231	2,358	4,522	4,476	3.720	3,744	4.104	4.782	7 985	R 879	0,200	0,113	48,477	180,05	177,16
Vote 7 - Economic Development and Growth		186	566	171	169	167	166	186	566	171	169	167	399	2,483	20,570	5873
Vote 8 - Internal Audit		71	96	72	74	88	88	-83	72	7	88	8 8	92	976	275	2,012
Vote 9 - Electricity		7,776	15,666	2,010	12,833	969'9	3,227	5,182	7,010	12,833	6,596	5.227	6.133	91.091	88 088	95 693
Vote 10 - [NAME OF VOTE 10]		:	ı	ı	1	ı	t	·	1	1	. '	t	1	1	3	nonino
Vote 11 - [NAME OF VOTE 11]			1	ı	ı	1	ı	1	1	1	ı		1	1		
Vote 12 - [NAME OF VOTE 12]		t	ı	ı	ı	t	ı	ı	1	ŧ	ī	ı	1		,	
Vote 13 - [NAME OF VOTE 13]		,	Į	ı	1	1	1	ı	1	ı	1	1	'		ı	1
Vote 14 - [NAME OF VOTE 14]		ı	1	1	ı	1	ı	J	ı	•	ı	1	1	1	1	1
Vote 15 - [NAME OF VOTE 15]		1	1	1	ī	1	ı	1	ı	. '	1	1	ı	ı	1	•
Fotal Expenditure by Vote		18,322	26,480	14,842	25,536	19,058	16,386	19,564	21,288	36,243	33,338	29,747	25,129	285,932	271,113	286,631
Surplus/ (Deficit)		16,811	(8,771)	2,991	(9)846)	10,066	936	1.718	(1,391)	(10.697)	6.539	(9.029)	752	27	12 024	12 002

KZN222 uMngeni - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) -

Description - Standard classification	Ref	-					_		-						Framework	
		July	August	Sept	October	November	December	January	February	March	April	Na.	amil	Budget Year	Budget Year	Budget Year
-	•		,					f	f in the s			λέω	9000	2014/15	+1 2015/16	+2 2016/17
R thousands	ŏ	Оптсоше	Оптсоше	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted
Revenue - Standard													:			
Covering and administration		24,273	868,01	10,191	10,089	20,028	9,915	9,733	11,987	10,318	30,202	13,071	12,774	173,541	183,860	192,417
Executive and council		22,458	10,720	10,086	9,985	19,842	9,474	9,458	10,720	10,086	29662	12,842	12,228	167,885	178,488	186,772
budge, and treasury onice		- 18M3	1/6	105	103	128	385	163	1,209	176	105	103	335	4,794	4,268	4,479
Corporate services		œ		0	0	ଝ	æ	112	83	28	112	125	215	862	1,104	1,167
Community and public safety		716	118	3,297	1,272	818	2,720	658	1,423	3,277	5,641	5,806	5,720	32,159	19,221	19.200
Community and social services		23	62	524	515	23	1,868	6	215	22	259	22	241	3.768	5683	UE
Sport and recreation		2	1	-	-	0	0	8	-		C	C	6		7	3
Public safety		687	782	2,772	952	790	852	637	1,207	3,255	5.382	5.784	5.481	28.385	13 520	14.063
Housing		1	1	1	1	1	1	1				, I	52.6	200	200,01	07'4
Health		1	1	1	1	1	1	1			ı	I	•	,	1	1
Economic and environmental services		169	612	208	219	147	433	692	- 467	ı Ğ	; ;		· ;	' !	١ ;	' '
Planning and development		8	9	8	7		-	} ÷	. 4	100	# V	3 9	015	4,195	3,330	3,376
Road transport		160	602	- E	60	147	, 65	338	217	9	67	2 8	= {	69	164	. 802
Environmental protection		1	1	} ।		Ē	77	8	i c	017	900	57	98	3,504	2,566	2,571
Trading services		0.473	5 128	4 137	1 17	1 0	1 4	· .	' !	1	' ;	1 }		t	ı	1
Flactricity		7646	2707	10 P	011,4	10,0	C07'b	067,4	5,13/	7,110	8,731	6,123	8,342	76,117	77,625	83,640
Water		2	25,	971'6	Spa's	CEL ,0	3,848	4,317	4,726	689'9	6,195	5,706	1,921	65,539	66,185	71,461
Wasta water management		ı	'	1	ı	ı	1	1	•	,	1	1	1	t	1	'
Wasta managanan		1 000	1 3	1 3	1 3	1 }	1 }	1	•	•	1	1	1	,	75	25
Offer		0CC,2	4	<u>-</u>	422	/FR'L	413	413	-	422	2,537	417	420	10,578	11,416	12,153
Total Revenue - Standard	-	26 423	47.700	1, 633	1 27	1 207.00		-	'	1	1	1	'	•	1	'
The series of th		2	RDJ*J	11,633	DS9 CL	221,83	17,322	15,477	19,013	21,280	45,258	25,033	27,147	286,012	284,037	298,633
Expenditure - Standard	_															
Governance and administration		4,428	5,852	5,736	10,111	6,463	7,123	4,001	4,092	5,231	6,498	6,677	12,596	78,809	78,055	100,353
Executive and council		1,692	7,804	2,327	9,985	1,960	2,791	1,048	1,350	1,327	1,028	1,160	1,043	28,514	32,525	52,119
Budget and Ireasury office		1,226	 66.	1,548	103	1,597	2,177	1,658	1,533	1,597	4,177	2,658	5,983	25,569	21,535	22,802
Corporale services		1,510	1,739	1,861	82	2,906	2,155	1,295	1,209	2,306	1,283	2,859	5,569	24,726	23,995	25,431
Community and public safety		2,181	2,085	2,289	2,265	2,538	2,171	2,400	4,632	10,743	10,351	11,062	3,636	56,354	44,849	46,525
Community and social services		255	933	55	652	908	733	1,132	1,543	4,255	3,215	5,487	989	20,635	19,206	19,304
Sport and recreation		<u> </u>	675	789	677		821	652	724	58	3,358	978	443	10,613	10,592	11,249
Public safety		889	£	<u>8</u>	872	98	986	. 959	2,275	5,781	3,582	4,872	2,299	23,904	13,649	14,482
Bushor		8	 75	88	Z	त्र	ľć	8	8	£	195	125	202	1,201	1,402	1,490
in the state of th		' ;	' !	1	L	1	1	1					•	1	1	1
Economic and environmental services		1,611	98,	3,769	2,004	2,378	3,266	1,836	1,989	6,378	2,805	3,187	4,318	35,646	33,183	16,354
Franking and development		t#1	796	69.1	2	9	280	295	744	2962	28	644	1,463	7,814	8,209	8,727
Road transport		1,067	1,344	3,118	1,983	1,727	2,706	1,274	1,245	5,815	2,155	2,543	2,855	27,833	24,974	7,627
Erwirenmental protection		1	1 :	t	1 :	ı	1	1	t	ı	ı	1	•	ı	Ī	'
rading services		680	16,638	3.047	11,156	7,679	3,826	6,051	8,167	8,530	14,950	8,418	16,698	115,057	114,953	123,322
Electricity		9//	15,556	2,010	3,689	962'9	3,227	5,182	7,010	965'9	12,833	5,227	15,278	91,091	886'88	95,693
Water		1 %	ı į	1 }	1	1	1	ſ	1	t	1)	(1	1	1
waste water management		, 204 204	213	027	222	247	179	<u> </u>	422	1,246	685	282	815	5,377	909'6	10,204
Other		8 6	8	<u> </u>	1,246	3	420	979	62	88	1,431	2,659	66	18,589	16,357	17,425
Total Expenditure - Standard		18 233	O OF SE	77.67	967.50	1 44	1 100	0 1		•	-	m	2	67	2	77
		1	Anti-	7/10/11	000,02	Jon's	000'01	14,209		20,667	34,603	29,347	37,307	285,932	271,113	286,631
Surplus/ (Deficit) 1.	-	16,811	(8,771)	2,991	(9,846)	10,088	936	1,181	132	(109'6)	10,653	(4,313)	(10,160)	79	12,924	12.002

KZN222 uMngeni · Supporting Table SB14 Adjustments Budget · monthly revenue and expenditure ·

Description	Ref										-	<u> </u>		McGalan 1 co.	medium Lerm Kevende and Expenditure Framework	
		July	August	Sept	October	November	December	January	February	March	April	Мау	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands		Outcome	Outcome	Outcome	Оисоте	Оиссоте	Outcome	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted
Revenue By Source											i i		i i	a land	affina	abona
Property rates		9,498	9,734	9,310	9,101	8,913	8,964	9,159	10,215	11,841	12,846	13.846	13.970	127.396	135.348	142 657
Property rates - penalties & collection charges		322		216	357	184	356	(52)	3,246	387	285	296	292	000	ACC 3	142,031
Service charges - electricity revenue		6,173	4,654	3,661	4,415	4,847	3.830	4.101	4.782	4 985	5879	6 803	6 379	000,0	42C,0	000
Service charges - water revenue		1	1	,	. 1	1	'	1		2001	200	2000	0,210	nne'na	50,304	87,78
Service charges - sanitation revenue		ı	1	ı	,	,	1		l	ı	ı	ı	ı	1	1	1
Service charges - refuse		402		411	383	443	177		1	1 5	ı <u>.</u>	ı	1	1	1	1
Service character of the		Ė		-	700	412	114	413	417	413	418	416	431	4,946	5,291	5,661
Daniel of feedlifter and environment		, '	. 1	1	1	1	ı	1	1	:	t	ı	1	1	1	_
renial of recinities and equipment		3	3	(52)	99	29	26	65	69	E	- 87	88	87	675	888	926
Interest earned - external investments		119		448	22	98	308	24	\$	G.	7	2	4	1,080	949	1.000
Interest earned - outstanding debtors		147	143	138	150	151	153	202	119	152	104	152	113	1,728	1.821	1,920
Dividends received	_	ı		ı		1	1	ı	1	1	1	1	1	ı	1	
Fines		458		628	458	583	633	637	1,207	3,255	5,382	5,784	6.435	28.029	10.218	10 770
Licences and permits		229	212	145	176	206	220	232	215	207	146	190	115	2.293	2.416	2 547
Agency services		ı	i	1	ı	1	ı	1	1	1	ı	1	1			?
Transfers recognised - operational		17,523	1,334	2,500	151	13,410	300	'	300	1	12.940	ı	1	48.458	51 846	077.03
Other revenue		254	406	403	395	323	2,085	653	586	326	185	487	410	800.9	2000	0.02
Gains on disposal of PPE		1	ı	1	ı	1	1	•	1	ı	1	,	,	3 1	3 1	_
Fotal Revenue		35,133	17,709	17,833	15,690	29,123	17,322	15,433	21.160	21.645	38.674	28.153	28 136	286.012	284 027	208 622
Expenditure By Type											<u> </u>			41262	100,000	n'ney
Employee related costs		5.720	5.741	5.775	8 846	6.396	6.650	6.348	8 678	0.430	0.4.0	0 430	6		11070	į
Remuneration of councillors		484	484	484	787	Pav	900,	286	025,0	024'0	07450	0,420	0,420	67,583	64,233	88,583
Debt innaiment		2	\$ 1	Ş	5	<u> </u>	-	404	486 4	986	486	594	594	6,358	6,495	6,820
Depresiation & seest impoliment		000	. 6	1 8	1 6	t §	<u>-</u>	1	1	1	ı	1	20,285	20,285	8,318	8,817
Depresation asset tripalities		060	980	069	0680	988	068	830	068	880	880	890	890	10,675	11,292	11,944
I manue trianges		0 1		cq2,1	0	Đ	1,172	0	ı	1,049	1	ı	1,012	4,499	4,560	4,834
our purchases		864,	13,133	(619)	8,598	5,687	2,376	4,158	5,322	6,389	8,457	5,987	5,837	74,783	69,622	73,799
		1	1	1	1	ı	ı	ı	t	1	ı	ı	1	1	1	
Contracted services		282	627	2,164	601	1,037	684	985	685	654	543	646	792	9,701	9,717	10,240
Grants and subsidies		323	449	751	951	495	691	626	842	716	936	846	603	8,229	7,899	7,394
Other expenditure		3,165	3,156	4,136	5,166	4,068	3,441	5,830	6,755	7,590	6,584	9,655	4,275	63,819	68,955	73,200
Loss on disposal of PPE		1		ı	ı	t	1.	ı	·	1	1	ı	1	1		
otal Expenditure		18,322	26,480	14,842	25,536	19,058	16,386	19,289	23,515	26,310	26,433	27,046	42,716	285,932	271,113	286,631
Surplus(Deficit)		16,811	(8,774)	2,991	(9,846)	10,066	936	(3.856)	(2.355)	(4.665)	12.241	1.107	(14 580)	2	42 024	43.003
Transfers recognised - capital		5,482	15,000	1	,	3.960	'	583	14.874	11 973	15.000	-	(2226)	66.872	92.428	22 260
Contributions		1	1	1	1	. '	1	ı	ı	1	1	(ı		071-77	77(02
Contributed assets		ı	1	ı	ı	1	1	'		ı	ı	1			1	•
Surplus/(Deficit) after capital transfers & contributions		22,293	6,229	2.991	(9.845)	14,026	936	(3.273)	12 510	7 30R	176 76	4 407	144 EBOX	66 054	1 000	1 000
	1					2	3	1/21/21	200	200	147177	5	000,4	100,00	20,000	30.0

KZN222 uMngeni - Supporting Table SB15 Adjustments Budget - monthly cash flow -

								•							Framework	
Monthly cash flows	Ze Z	July	August	Sept	October	Мочетрег	December	January	February	March	Andl	E S	- gall	Budget Year	Budget Year	Budget Year
								,	,			Î		2014/15	+1 2015/16	+2 2016/17
Ribousands			Blosmo	Outcome	Curcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted
Cash Receipts By Source	-							!	İ		!			,		
Property rates Property rates - benallies & collection character		13,238	11,941	10,043	14,150	11,040	10,880	7,789	8,754	7,584	5,842	5,848	3,990	112,109	124,520	131,244
Service charges - electricity revenue		2.541	505	902.1	C) 7	91	1 1 S	E 43	146	2,547	1,452	536	228	5,460	5,818	6,133
Service charges - water revenue			-	Ponts	P I	7,420	NZ 1	- 14'6	75C,4	3,215	5,321	6,590	4,315	53,294	55,480	59,596
Service charges - sanitation revenue		1	1	ı	•	'			1 1	1 1	, ,	. :	t	:	1	1,
Service charges - refuse		296	434	426	443	404	422	355	313	396	382	254	238	4 359	1 868	1 200
Service charges - other	-	2	r	ı	1	•	ı	1	1	s	,	'	1	700'L	g ı	77.0
Rental of facilities and equipment		92	<u>ج</u>	11	₽	30	88	65	69	71	87	88	38	675	817	861
Interest earned - external investments	_	119	7.4	92	82	36	34	125	199	98	153	79	25	1,080	949	1,000
Interest earned - outstanding debtors		1	1	1	1	1	1	1	1	1		1	1,521	1,521	1,710	1,768
Finas.		1 1	' [: 8	1 5	-	1	1	t	1	1	1	1	'	•	'
literres and namite		0 6	2 5	979	80 1	584	617	637	1,525	2,325	1,258	2,154	2,387	13,590	10,218	10,770
Adams savices	_	87	717	<u> </u>	2	98	757 757	232	214	258	125	135	150	2,293	2,416	2,547
Transfer receipts - onerational		17 523	1 23	- 2500	1 2	1 57	1 6	ſ	۱ }	1	1 }	1	1	1	1	1
Other revenue		1.195	100	1,420	1738	13,410	300	۱ "	300	1 5	12,940	1 }	1 }	48,458	51,646	53,770
Cash Receipts by Source		35.741	19.74	18 737	7 570	24 530	217	44 745	623	139	90	25C	129	6,740	8,125	7,295
Course of the Course	_		•		2	232612	200 (01	24	14,100	708'01	28,646	/£8,¢F	13,366	249,570	266,566	280,190
Transfers receipts - capital		4 000	15,000	1												
Contributions & Contributed assets		} 1	2 1	' '	1 2	; (1 1	F26'	1	000,61	13,515	1	1	51,998	22,428	23,268
Proceeds on disposal of PPE		,	'	1			1 1		:	1		,	ı	1	1	
Short term loans	_	ı	'	,	'	1	1	:			' '	1 :	1 1		1 1	ı
Borrowing long term/refinancing		. 1	1	'	ı	• 1	1	1	1	1		: 1		1 1	1 1	, ,
Increase in consumer deposits		ව	6	(118)	52	1	(6)	20	10	<u>(S</u>	1	2	1	ı	. ,	
Decrease (Increase) in non-current debtors		1	1	1	1	ı	1	J	1	1)	ı	1	1	1	1
Decrease (increase) other non-current receivables Decrease (increase) in non-nursed investments			1	1	1	1	1	ı	1	ı	ı	ı	1	1	1	'
Total Cash Devolute hy Course	1	14,013	1 75	1 07	, ,	1	1 3		1	1	:		1	14,875	- !	'
Total Casal Raceipta by Source	1	34,383	34,71g	18,619	21,604	31,520	16,875	19,218	16,190	31,680	42,161	15,907	13,366	316,443	288,994	303,458
Cash Payments by Type	•															
Employed telested costs Remineration of councillose	-	0,243	ner'a	665,0	8,535	/98'9	6,673	6,318	8,428	8,428	8,428	8,428	5,635	87,583	84,255	89,583
Collection costs		ļ 1	ţ ,	\$ 1	†0 1	†O†	\$	484	\$86 6	284	594	294	294	6,358	6,495	6,820
Interest paid		'	:	1.265	1 1	1	- 113	, -	I	1 0/0			1 70 7		1 2	' .
Bulk purchases - Electricity		16,154	5,440	11,511	7,272	6,834	6.320	4.158	3322	3,389	4.457	3 987	10,1	884'4 24 783	4,560	4,834
Bulk purchases - Water & Sewer		1	.1	1	. 1	. 1		ı	1	1	-	i I	<u> </u>	P2 1	770'en	, I
Other materials		ı	:	•	1	1	1	1		1	1	1	1	1	ı	1
Contracted services		882	820	969	. 822	1,173	352	585	685	654	543	946	370	8,229	9,717	10,240
Grants and subsidies paid - other municipalities		t	'	1	1	1	1	ı	1	1	ı	I	ı	1	ı	1
General evnesses		1 07	1 6	1 22	1 77	1 6	1 8	1 6	' }	1	1	1	1	1	7,899	7,394
Cash Davmanta hy Tune		20,00	40.706	11/1	06L'	5,943	58	1,830	1,755	2,590	1,584	1,655	1,777	23,819	67,576	71,736
	_	00047	2	Ain/27	±00.E)	700'77	199'ct	13,374	14,783	16,704	13,607	15,311	11,329	205,271	250,124	. 264,406
Capital assets		1	3.208	4 731	17 301	302	A 508	7.02	14 974	7 202	45.000					
Repayment of borrowing		•	1	5	2	200	1,030	9	* 10'*	160"	000'61	1	1 8	266'9	33,428	22,268
Other Cash Flows/Payments	_	13.859	8.211	3236	4.285	1 765	2834	3 2 3 6	1 82	35.	1 22	1 %	720	000'7	006,1	2,600
Total Cash Payments by Type		38,694	25,184	30,578	40,946	24,369	23,975	17,197	30,242	24,942	30,958	15,959	12.719	315.763	285.052	289.274
VET INCREASE/(DECREASE) IN CASH HELD		15,888	9.535	(11.958)	(19.342)	7.152	(7.100)	2 024	(44.052)	A 738	11 2013	(63)	647	100		
Cash/cash equivalents at the month/year beginning:		8,676	24.564	34 100	22 141	2.800	9 952	2,852	4 873	0 170	0.00	(2C)	100%	923 0	25842	14,184
	_				í	2	1		2	0.0					•	

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KZN222 uMngeni - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

Authors Character Charac	Discrepance Sept. Discrepance Discre	Description - municipal vote							-	***************************************								
Outcome Outc	Control			, ylut	August	Sept.	October	November	December	January	February	March	April	Мау	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
March 1	1	R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted Budget	Adjusted	Adjusted
Mail III		Multi-year expenditure appropriation	-		,							,	,	•	6		18600	iañono
7. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.		Vote 1 - Executive and Council		1	1	ı	,	1	1	1	•							
Mod. 3 2.689 3.505 4.480 4.680 2.177 6.581 11.502 3.78 4.180 1.284 4.185 2.177 6.581 2.177 6.17		Vote 2 - Finance		1	.1	,	1	'	'	1	-	' '		1	'	1	ı	•
More than the control of the control		Vote 3 - Corporate Services		1	1	1	1	ı	ı	ı			'	1	'	ı	1	1
Mile III		Vote 4 - Planning Services	_	•	1	,	ı	ı	ı	1			-	1	'	1	1	1
Maria (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)		Vote 5 - Community Services		1	ı	'	ı	,	. ,		ı			1	'	ı	1	1
May 1		Vote 6 - Technical Services		ı	ı	1	'	1	' '	•	ı			1	'	1	I	1
3	1,000 1,00	Vote 7 - Economic Development and Growth		1	ı	1	'	1		ı	ı	1			'	1	t	ı
3		Vote 8 - Internal Audit			1	,		1 1	1 1		ı		ı	1	1		ı	
3		Vote 9 - Electricity		ı	,	ı	,	1	1			•		1	'	ı	1	1
3		Vote 10 - (NAME OF VOTE 10)	_	1	1	1	•	1	,				'			1	1	1
3	- - - - - - - - - -	Vote 11 - {NAME OF VOTE 11}		ı		1	1	1	•				1			1	1	1
3	- - - - - - - - - -	Vote 12 - [NAME OF VOTE 12]	_	1	ı	1	ı	1	1	•	ı	•		1	1	ı	ı	1
3	- - - - - - - - - -	/ote 13 - [NAME OF VOTE 13]		1	1	1	1	1	1	1	1	,		1 1	,	ı	(1
3	14,500	/ote 14 - [NAME OF VOTE 14]	_	:	ı	1	ĺ	1	- 1	1	ſ	ı				1	1	•
3	14,500	/ote 15 - INAME OF VOTE 15]		1	(1	1	•	1	r		1	'	1	1		, ,	
Architecture Seed 3,037 2,177 14,500 -	14,500	ital Multi-year expenditure sub-total	n	1	,	t	1		•	•	•	ı		-				
with 2,689 3,037 2,177 14,500 2,177 <th< td=""><td> 14,500</td><td>gle-year expenditure appropriation</td><td></td><td>-</td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	14,500	gle-year expenditure appropriation		-			-											
w(h 2.689 3,037 2,177 14,500 2,177 4,650 2,177 4,650 2,177 4,650 2,177 4,650 2,177 4,650 2,177 4,650 2,177 4,650 2,177 4,650 2,177 4,650 2,177 4,650 2,177 4,650 2,177 4,650 2,177 4,650 2,177 4,650 2,177	14,500 — <td>ote 1 - Executive and Council</td> <td></td> <td>1</td> <td>1</td> <td>1</td> <td>1</td> <td>'</td> <td>1</td> <td>1</td> <td>ı</td> <td>'</td> <td>200</td> <td>1</td> <td>1</td> <td>2009</td> <td>1</td> <td>1</td>	ote 1 - Executive and Council		1	1	1	1	'	1	1	ı	'	200	1	1	2009	1	1
wth 2.689 3.037 2.177 14,500 2.177 2.177 4.680 2.177 2.177 4.690 2.177 2.584	14,500 2,177 3,582 11,002 3,373 42,538 - 4,690 - 6,581 - 1,316 - 4,630 - 42,538 - 3,323 3,400 - 4,690 - 6,581 - 2,584 - 6,433 - 20,723 19,028 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - </td <td>ote 2 - Finance</td> <td></td> <td>1.</td> <td>ı</td> <td>1</td> <td>ı</td> <td>'</td> <td>•</td> <td>ı</td> <td>:</td> <td>1</td> <td>•</td> <td>1</td> <td>1</td> <td>·</td> <td>. 1</td> <td></td>	ote 2 - Finance		1.	ı	1	ı	'	•	ı	:	1	•	1	1	·	. 1	
1,000 3,373 3,777 14,580 - 2,177 - 3,582 - 1,316 - 1,316 - 3,523 3,400 - 3,400 - 3,523 3,400 - 3,575 - 3,5	14,500 - 2,177 - 3,582 - 42,538 - 4,690 - 6,581 - 1,316 - - 3,423 3,423 3,400 - 4,690 - 6,581 - 2,584 - - 3,423 3,400 - - - 2,584 - - 2,673 19,028 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -	ote 3 - Corporate Services		г	I	1	1	1	1	•	1	,	1	1	-	1	1	•
with 2.564 1.316 - - 1,316 - - - 1,316 - - 3,223 3,409 with - 5.584 - - 1,516 - - - - - - 3,423 - 3,409 with - <t< td=""><td>- 4,690 - - - 1,316 - - 3,223 3,400 - - - - - - - - 3,223 3,400 -</td></t<> <td>Octo 4 - Planning Services</td> <td></td> <td>2,689</td> <td>3,037</td> <td>2,177</td> <td>14,500</td> <td>•</td> <td>2,177</td> <td>1</td> <td>3,582</td> <td>ı</td> <td>11,002</td> <td>3,373</td> <td>-</td> <td>42,538</td> <td></td> <td>1</td>	- 4,690 - - - 1,316 - - 3,223 3,400 - - - - - - - - 3,223 3,400 -	Octo 4 - Planning Services		2,689	3,037	2,177	14,500	•	2,177	1	3,582	ı	11,002	3,373	-	42,538		1
Michael S	- 4,690	John S. Tachnical Conjuga		1	1 5	1,906	1	:	ı	1	ı	1,316	:	1	•	3,223		ı
1,000 1,00		fore 0 - recuired Selvices fore 7 - Economic Development and Growth		1 1	223	206	ı	4,690	t	6,581	1	2,584	1	5,423	1	20,723		23,268
1,000 1,00	1,000 1,00	fote 8 - Internal Audit		ı		•	1 1		ı	•	ı	ı)	1		1	t	•
1,000 1,00	1,000 1,00	fote 9 - Electricity			,	425	· I				1 85	1 1	1	ı	1	1 60	1 000 77	t
	- - - - - - - - - -	/ote 10 - [NAME OF VOTE 10]		1	r	1	1	ı	1	1	ĝ 1			, ,	1	onn'i	0001	'
3 2,689 3,575 5,416 14,590 4,680 2,177 6,581 4,165 3,901 11,592 8,786 - 6,782 3,3428	- - - - - - - - - -	fate 11 - [NAME OF VOTE 11]		1	1	r	1	ı	ı	,	1	ı	•	(ı	•
3 2.569 3,575 5,416 14,500 4,690 2,177 6,581 4,165 3,901 11,502 8,786 6,789 3,428	14,500	fote 12 - ĮNĀME OF VOTE 12]		ı	ı	ı	1	1	ı	1	:	1	ı	1			I	•
3 2,689 3,575 5,416 14,500 4,690 2,177 6,581 4,165 3,301 11,502 8,786 - 6,792 33,428 2 2,689 3,575 5,416 14,500 4,690 2,177 6,581 4,165 3,901 11,502 8,786 - 67,992 33,428	14,500 4,690 2,177 6,581 4,165 3,901 11,502 8,796 -	/ote 13 - INAME OF VOTE 13]		1	ı	1	J	1	,	1	t		•	ı	'	1	1	
3 2,689 3,575 5,416 14,500 4,690 2,177 6,581 4,165 3,301 11,502 8,786 - 6,792 33,428 2 2,689 3,575 5,416 14,500 4,690 2,117 6,581 4,165 3,901 11,502 8,786 - 67,992 33,428	14,500 4,690 2,177 6,581 4,165 3,901 11,502 8,796 - 6,792 33,428 14,500 4,890 2,177 6,581 4,165 3,901 11,502 8,796 - 67,992 33,428	/ote 14 - [NAME OF VOTE 14]		ı	1	1	ı)	t	1	1	ı	:	ı	1	,		1 .
3 2,689 3,575 5,416 14,500 4,680 2,177 6,581 4,165 3,301 11,502 8,786 - 67,992 33,428 2 2,689 3,575 5,416 14,500 4,690 2,117 6,581 4,465 3,901 11,502 8,786 - 67,992 33,428	14,500 4,690 2,177 6,581 4,165 3,901 11,502 8,796 67,992 33,428 14,500 4,690 2,177 6,581 4,165 3,901 11,502 8,796 67,992 33,428	fote 15 - [NAME OF VOTE 15]		1	ı	1	1	1	1	•	ī	ı	ı	1	'	1	1	: 1
2 2 2689 3,575 5,416 14,500 4,690 2,117 6,581 4,165 3,901 11,502 8,796 - 67,992 33,428	14,500 4,690 2,177 6,581 4,165 3,901 11,502 8,796 - 67,992 33,428	bital single-year expenditure sub-total	m	2,689	3,575	5,416	14,500	4,690	2,177	6,581	4,165	3,901	11,502	8,796	1	67,992		23.268
		al Capital Expenditure	2	2,689	3,575	5,416	14,500	4,690	2,177	6,581	4,165	3,901	11,502	8,796	J	67,992		23.268

KZN222 uMngeni · Supporting Table SB17 Adjustments Budget · monthly capital expenditure (standard classification) ·

Noticame	Description Ref. July August Sept. October Outcome							į									Framework	
Outcome	Cuttome Outc	Description	Ref	ylut	August	Sept.	October	November	December	January	February	March	April	Мау	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Colored Holling		thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted	Adjusted Budget	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted
Colored Heat	No. No.	apital Expenditure . Standard							1					•	,			in l
Colored Heat Col	Color Colo	Governance and administration			,	,	t	ı	ı		"		, and					
Color Colo	1,000 1,00	Executive and council	_	ı		1						-	nac day	-	•	2000	1	
The color of the	1,100 1,10	Budget and treasury office		ı	ı	ı	ı	ı	1		ı	 I	nne	ı	1	200	1	'
1,006	Colored Holes	Corporate services		ı	1		ı	1	1			' '		ı	1	ı	ı	1
Colored Colo	Colored Colo	Community and public safety	<u></u>	•	ı	1,906	-		'			1346			2		1 607 6	1
1,906	1.000 1.00	Community and social services		ı	1	1	,	1	'	'	'	-				c77'c	3,400	
1,000 1,00	1.00 1.00	Sport and recreation		1	1	1,906	1	1	1	1	'	1.316		1 1		3 222	1 000	1
7648 2,689 3,575 3,084 14,500 4,690 2,177 6,581 3,582 2,584 11,002 8,176 - <t< td=""><td> 1,000 1,00</td><td>Public safety</td><td></td><td>1</td><td>ı</td><td>1</td><td>ı</td><td>1</td><td>ı</td><td>1</td><td>ı</td><td>? !</td><td></td><td></td><td>ı</td><td>077'0</td><td>0,400</td><td></td></t<>	1,000 1,00	Public safety		1	ı	1	ı	1	ı	1	ı	? !			ı	077'0	0,400	
1,698 3,575 3,084 14,500 4,690 2,177 6,581 3,582 2,584 11,002 8,176 1,002 3,073 1,022 3,073 3,073 1,022 3,073	2,689 3,575 3,084 14,500 4,690 2,177 6,581 3,582 2,584 11,002 8,176 -	Housing		1	Í	1	1	1	1	ı	1	,	1 1	I	ı	ı	1	1
1,698 3,575 3,084 14,500 4,690 2,177 1,650 1,082 1,082 1,002 1,0	1698 2,689 3,575 3,084 14,500 4,690 2,177 6,581 3,582 2,584 11,002 3,373 - 6,541 19,028 2,689 3,037 2,177 14,500 - 2,177 - 6,581 - 11,002 3,373 - 42,538 - - 5,89 907 - 4,690 - - - - 4,803 - 4,538 -	Health		ı	1	1	1	'	ı	ı	1	1	1 1		1	ı	1	ļ
2,689 3,037 2,177 14,500 - 2,177 - 2,177 - 2,177 - 2,177 -	2,689 3,037 2,177 14,500 - 2,177 - 2,177 - 2,177 - 2,177 - 2,177 - 2,177 - 1,500 - 1,100 - 1,100 - 1,100 - 1,100 - <td>Economic and environmental services</td> <td></td> <td>2,689</td> <td>3,575</td> <td>3,084</td> <td>14,500</td> <td>4,690</td> <td>2.177</td> <td>6.581</td> <td>3.582</td> <td>2 584</td> <td>44 002</td> <td>8 476</td> <td></td> <td>- 22</td> <td>- 000 07</td> <td>' 2</td>	Economic and environmental services		2,689	3,575	3,084	14,500	4,690	2.177	6.581	3.582	2 584	44 002	8 476		- 22	- 000 07	' 2
- 538 907 - 4,690 - 6,581 - 2,584 - 4,690 -	- 538 907 - 4,630 - 6,581 - 2,584 - 4,803 - 4,530 - 4,530 -	Planning and development		2,689	3,037	2,177	14,500		2.177		3.582	1	11 002	3 373		45.50	13,026	73,21
- -	- -	Road transport		1	. 538	206	ı	4,690	. 1	6,581	'	2.584		4 803		70 103	10 038	י מר
- 620 425 - - - 583 - - - 1,600 - - 425 - - - - - - - 1,000 - - - - - - - - - 1,000 -	- 620 425 - - - 583 - - - 1,600 11,000 - - - - - - - - - - 1,008 11,000 - - - - - - - - - 1,008 11,000 -	Environmental protection		ı	<u> </u>	1	1	ı	1	. '	1	ı		1		6	20,020	29,62
- 425 - 1,100 11	- - 425 - - - - - - 1,008 11,000 - - - - - - - - - 1,008 11,000 -	Trading services	_	-	620	425	'	ı	-	-	583	1	•	-	1	1 628	1 000	
	- -	Electricity	-	1	-	425	'	1	'	J	583	1	1	1	'	1.008	11 000	
- 620 620 620	- 620 -	Water		ı	ı	ı	1	ı	1	ı	1	1	,	ı	1	3	2	
2,689 4,195 5,416 14,500 4,690 2,177 6,58f 4,165 3,90f 11,502 8,176 - 679 2 33,428	2,689 4,195 5,416 14,500 4,690 2,177 6,581 4,165 3,301 11,502 8,176 - 67,992 33,428	Waste water management		1	J	1	1	ı	ı	,	ı	1	1	1	1	1		
2,689 4,195 5,416 14,500 4,690 2,177 6,581 4,165 3,901 11,502 8,176 - 67,992 33,428	2,689 4,195 5,416 14,500 4,690 2,177 6,581 4,165 3,901 11,502 8,176 - 67,992 33,428	Waste management		1	620	1	ı	ı	ı	ı	1	ı	ı	ı		620	I	I
2,689 4,195 5,416 14,500 4,690 2,177 6,581 4,165 3,901 11,502 8,176 67,992 33,428	2,689 4,195 5,416 14,500 4,690 2,177 6,581 4,165 3,901 11,502 8,176 - 67,992 33,428	Other	•••	ı	ı	ı	ı	:	1	ı	1	J	ı		I	2	I	J
	734/00 Pool 0	otal Capital Expenditure - Standard		2,689	4,195	5,416	14,500	4,690	2,177	6,581	4,165	3,901	11.502	8.176	1	67.002	33 42R	20.26

KZN222 uMngeni - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

					B	udget Year 2014	m5				Budget Year +1 2015/16	Budget Year 4 2016/17
Description	Ref	Original Budget		Accum. Funds	Multi-year capital	Unfore, Unaveld,	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Rthousands		١.	7	. 8	9	10	11	12	13	14	 !	
Capital expenditure on new assets by Asset Class/Sub-cla	Ħ	A	A1	<u>і В</u>	c	<u> </u>	<u> </u>	F	[G	н		
Infrastructure		20,515	! .	! <u>-</u> ,	_ :	_	_	1,216	1,216	21,731	19,028	23,76
Infrastructure - Road transport	1	18,915	-		-		_	1,158	1,188	20,103	19.028	23,26
Roads, Pavements & Bridges		18,915						1,188	1,188	20,103	19,028	23,26
Storm water Intrastructure - Electricity			_					1,008	-	-	-	-
Generation	1	_	_	i -,	-	-	_	1,008	1,008	1,008		-
Transmission & Reliculation	1.	-	;] [1,008	1,008	1,008	_	_
Street Lighting		-		i ·			ļ		-	-	-	-
Infrastructure - Water Dams & Reservoirs		_	-	-	- i	-	· -	-	! -	-	- .	-
Water purification		-	_	_ [-	_	_	: [-]	-
Reliculation		-	_	_	-	_	_]		_	[
Infrastructure - Sanitation		-	· -	- 1	- :	-	-	_	-	-	: -	-
Resculation		-	-	-	-	-	-	-	- !	-	-	-
Sewerage purification Infrastructure - Other		1,600	_] [-	-			_	-	-
Refuse	1	1,600	_	_ [_	_	(980) (980)	(980) (980)	620 620	[-
Transportation	2	-	_	_ [-	-	_	- (*30)	(900)	- 020	:	
Ges		-	-	- i	-	-	_	- :		-	-	-
Other	3	-	•	-	-	-	-	-	-	-	-	-
Community	1 1	3,100	-	- i		- j	-	123	123	3,223	5,300	-
Parks & gardens			-	-	-	-	-	-	- !		-	-
Sports Fields & stadia Swimming pools		2,500	-	-		-	-	723	723	3,223	3,400	-
Community halls		_	_ [_ [2	-			-	-	-
Libraries		-	-		- 1	-	-	_ ;	_	_	<u>-</u>	_
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Fire, safety & emergency Security and policing		-	-	-	-	- i	-	-	-	· - ;	-	-
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Clinics		-	-	- 1	-		-] [- 1	-	_ [-
Museums & Art Gefferies	1 1	-	-	-	- /	-	-	_ :	-	-	_]	-
Cometeries		-	-	-	-	-	-	· -	-	-	-	-
Social rental housing Other		500	-	-	-	-	-	-	-	-	-	-
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Heritage sesets Buildings	!!		- :		-	- :	- 1	42,538	42,538	42,538	[]	·-
Other		_	-	-		- 1		42,538	42,538	42,538		-
Investment properties		_	_		_ !	_	_	_ :				
Housing development		- i	-	-	- i	-	-	_		- [_
Other		-	-	-	-	-	-	-	-	-	-	_
Other assets	! !	400	- '	- 1	- !	- :	_	100	100	500	_ ĺ	_
General vehicles	il	-	-	-	-	- (-	-	- !	-	-	_
Specialised vehicles	15	-	- [-	- ,	- j	-	-	-	-	- j	-
Plant & equipment Computers - hardware/equipment		100	-	-	-	ΞÌ		(100) ⁱ	(100)	- [-	-
Furniture and other office equipment		-	_		-		- [(300)	(300)		_	
Abattoirs		· -	- 1	-	-	-	-	-	-	- i	- 1	
Markets		-	-	-	-]	- }	-	-	-	-	-	-
Civic Land and Buildings Other Buildings			-	-	-	- [-	-	-	-	-	-
Other Buildings Other Land		- i	-	-	- [-	-		- 1	-	-	-
Surplus Assets - (Investment or inventory)			_	- 1	-	-	-				[]	_
Other		-	-	-	-	-	-	500	500	500	-	_
Agricultural assets		-	-	-	- !	-	-	_	-	_		_
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List sub-class		-	-	-	-	-	-		-	-	-	-
ntangibles		- ¦	-	-	-	- !	- !	-	-	-	- !	-
Computers - software & programming Other (list sub-class)		- [-	-	- 1	- 1	-	-	-	-	-
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otal Capital Expenditure on new assets to be adjusted	1	24,015	-		-	-	-	43,977	43,977 (67,992	24,328	23,268
pecialised vehicles	18	- 1	-	-		- 1	-	-:	-1	-	- 1	
Refuse		-	-	-	-	-	-	-	-	-		_
Fire		-	-	-	-	-	-	-	-	-	-	-
Conservancy Ambulas see			-	-	-	- }	-	-	-	-	-	-
Ambulances		- 1		- 1		- i	- 1	-	- 1		- 1	-

- in Aguizment spriver in accounts and account as me in Augustian (III). Aguizment to thinging allocates from Nelsonal or Provincial Government.

 12. Aguizment "Other Adjustments proposed to be approved: Including revenue under-collection (MFMA section 28(2)(a)); additional sevenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
- 13. G = B + C + D + E + F 14. Adjusted Budget H = (A or A1/7 etc) + G

Page 1 and 1	1.			.		udget Year 2014					Budget Year +1 2015/16	+2 2016
Description	Ref	Original Budget	1	Accum, Funds	Multi-year capital	Unifore. Unavoid	Nat. or Prov. Govt	Citizet Adjusts.	Total Adjunts,	punger.	Adjusted Budget	Adjuste Budge
? thousands			7 A1	B B		10 ·	15 E	12 12	13 G ;	14 H	'	
apital expenditure on renewal of existing sees by Ass	41 C349	e/Sub-class	i									_
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intrastructure - Road transport	1	-		-	-	-				-	-	
Roads, Pavements & Bridges	i	-	-	i - I	-	-	} -	-	- !	-	- 1	
Storm water		_	-	- 1	-	-	-	i -	-	-	-	
Infrastructure - Electricity Generation			i -		-	-	_	i -	- :	-	11,000	
Transmission & Reliculation		1 [-	-	_		-		11.000	
Street Lighting		-		_	_	_	_]	[]	-		
Intrastructure - Water	İ	_	! -	-	- :	_		_ '	- [-]]	
Dams & Resenors		-	i - l	- !	- 1	_	-	i - 1		-		
Water puralization		-	-	- 1	-	-	-	-	- 1	-	- 3	
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Infrastructure - Sanitation		-	- !	-	-	-	-	-	- ;	-	-	
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Infrastructure - Other		i -	! [- [_ [_	:	-	-	1 1	
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Sports Fields & stada	1	-	-	-	-	-	-	- '	-	-		
Swimming pools	1 1	-	-	- !	-	-	-	-	-	-		
Community hals	1 1	-	-	- j	-	-	-	-	-	-	-	
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Museums & Art Galleries		-	- !	-	-	- 1	-			-		
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Specialised vehicles	18	* ;	- :	- 1	-	- ;	-	- ;	- j	-	-	
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ompouter - schwere & programming the (planub-class) (Coptial Expenditure on renewal of existing assets for diposed posed velocities plane		-		-	-	-	-	-		-	- [
computers - software & programming ment (of sub-class) (Copital Expenditure on renewal of existing asserts for quarter classed vehicles et use et use and the programming modernment conservancy modernment conservancy conservancy conservancy modernment conservancy conservancy modernment conservancy	8b) plus			essets (SB18a) n	-	-	-	-		-	- [••••
ompouter - schwee & programming the (pt auth-dates) (Copine) Expenditure on renewal of existing assets for distinct (initiated validates) (initiated valid	Bb) plus	Total Cepital Exp		essets (SB18a) n	-	-	-	-		-	- [
omputers - software & programming ment for sind-bases) (Capital Expanditure on renewed of existing asserts for distant sindicins else else es operating for the sindicins else for the	8b) plus fastructs e respec	Total Capital Explants for economic chies item	penditure on new	ezzels (SB18a) n		- bital capital expe	- - - - - - - - - - - - - - - - - - -	-		-	- [
computers - schwarz & programming the city and class.) (Coptain Expressions on renewal of existing asserts for distance of the city of th	(b) plus frastructs e respec hastructs		penditure on new	ezzels (SB18a) n		- bital capital expe	- - - - - - - - - - - - - - - - - - -	-		-	- [
omputers - software & programming ment (part and class) (Capital Expanditure on renewal of existing assets for distributed scholars) (classed scholars)	6b) plus fastructs e respec fastructs naspect	Total Cepital Exp sure) for economic chre imm ure and vehicles to the authorises	penditure on new	essets (SB18a) n popes	tust reconcile to	- bital capital expe	- - - - - - - - - - - - - - - - - - -	-		-	- [
computers - software & programming Merc (Let also Classe) (Copital Expanditure on renewal of existing asserts for distant vehicles (Interest v	6b) plus frastructs e respect in respect ed in the	: Total Capital Exp une) for economic chye dam ure and wehich sp two and-disse same financial y	penditure on new davelopment pur plant & equipment	assets (SB18a) ra popes I used by the serv	iusi reconcile to	intal capital expe	- - - - - - - - - - - - - - - - - - -	- - - led Capital Expen		-	- [
computers - software & programming of the close of the cl	6b) plus frastructs e respect in respect ed in the	: Total Capital Exp une) for economic chye dam ure and wehich sp two and-disse same financial y	penditure on new davelopment pur plant & equipment	assets (SB18a) ra popes I used by the serv	iusi reconcile to	intal capital expe	- - - - - - - - - - - - - - - - - - -	- - - led Capital Expen		-	- [
computers - software & programming New (pot auth-class) II Capital Expanditure on renewal of existing asserts for indicated validates II Capital Expanditure on renewal of existing asserts for indicated validates II Capital Expanditure on neward of existing asserts for indicated validates on neward of existing asserts (SO) IN Capital Expenditure on neward of existing asserts (SO) IN CAPITAL But Terminate and Task States IN CAPITAL SUBJECT CAPITAL But Terminate and Task States IN CAPITAL SUBJECT CAPITAL But Terminate on Task States IN CAPITAL SUBJECT CAPITAL But Terminate on Task States IN CAPITAL SUBJECT CAPITAL But Terminate on Task States IN CAPITAL SUBJECT CAPITAL But Terminate on Task States IN CAPITAL SUBJECT CAPITAL BUT	6b) plus to structs e respect to structs respect ed in the ction 18	: Total Capital Exp une) for economic chye dam ure and wehich sp two and-disse same financial y	penditure on new davelopment pur plant & equipment	assets (SB18a) ra popes I used by the serv	iust reconcile to	intal capital expe	- - - - - - - - - - - - - - - - - - -	- - - led Capital Expen		-	- [-
computers - software & programming interest participation of exception	(b) plus frastructs o respect o respect or is spect od in the	Total Capital Exp surely for economic two and website as two and website as two and colors (TNO) and sector	rendfure on new development pur slant & equipment ew: Reflect most	essets (SB18a) in poses I used by the serv recent adjusted & identified after O		total capital expe		ted Capital Expen		-		
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Sugar Sugar Sugar Sugar

-23.268,000

KZN222 uMingeni - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Ref	D4-''		1		udget Year 2014			·		Budget Year +1 2015/16	#2 2016/17
Let sempoon	KIT	Driginal Budget	Prior Adjusted	Accum. Funds	Multi-year capital 0	Unfore, Unavoid.	Kat, or Prov. Govt	Other Adjusts.		Adjusted Budget	Adjusted Budget	Adjusted Budget
Rthousands			. A1	B	C	10 0	11 E	12 F	13 G	14 H		
Repairs ayed maintenance expenditure by Asset Class Su	b-class	_	İ					!			İ	
Infrastructure		14,536	-	<u> </u>	-			(1,697)		12,839	15,441	18,40
Initiastructure - Road transport Road's: Pavements & Bridges		9.972 6.660		1 []	-	-	-	(347)	(347)	9,625		11.310
Storm water		3,313	ĺ	[-	-	-	1,004 (1,351)	1,034 (1,351)	7,664 1,961	7,117	7,607
Infrastructure - Electricity	ľ	4.564	-	[:	-]	_	(1,350)	(1,351)	3,214	3,502 4,821	3,70 5,09
Generation	1	-	_	- 1	-	_	_	(1,200)	(1.000)	5,214	4,621	2,03
Transumusion & Reliculation		4,564	-	- 1	-	-	-	(1,350)	(1,350)	3,214	4,821	5,09
Street Lighting	Ι.	~	-	, -	-	-	-	-		-	-	-
Infrastructure - Water	ΙÌ	-	-	-	-	-	-	- 1	-	-	_	-
Dams & Resenors	1	-	-	-	-	-	-	-	• ;	-	-	-
Water purification Relicutation			_	- 1	-	-	-		_ i	-	-	-
Inkastructure - Sanitation		_	_	_ :		_]	-		-	-	
Recoulation			_	- i	-	_	i -	_	- [_	
Sewerage purification	1			:		' I			- [-	_	
Intestructure - Other		- 1	_	-	- 1	-	- 1		-	_	-	_
Refuse	1	-	-	-	-	-	-	-	-	-	-	-
Transportation	2	-	-		-	-	-	-	-	-	-	-
Gas Other	1.1	-	-	- :	-	-	-	-		`-	-	-
	3		-	- 1	-	-	-	-	-		-	-
Community	1 1	8,365	-	' -		- :	-	(1,403)	(1,408)	6,958	1,151	8,364
Parks & gradens	1 1	1,329	-	_ [- [- 1	-	(235)	(235)	1,094	1,401	1,476
Sports Fields & stada Swemmer pools	1 1		-				- 1		1	-	-	i -
Community halls	ΙI	39	_	- 1				-		39	42	45
Libraries	IJ	538	-		_ []	-	_ [-	- [538	67	6:
Recreational facilities	1 1		-	- 1	_	-		_	- [-	-	
Fire, safety & emergency		46	-	-	-	-	-	~	- i	46	48	51
Security in hid policing	ļΙ	245	-	-	-	- [-	-	-	245	262	280
Buses		-	-	-	-	-	-	-		-	- !	! -
Clinics Museums & Arl Galleries		- 68	-	-	-	-	- }	-	-	-	- ,	-
Constelles	ΙÌΙ	617	- 1	- :	-		- 1	- 1	-	68 517	23 430	76
Social rental housens	11	5		- 1			- [5	430	454 E
Other		5,478	-	-	- 1	_		(1,173)	(1,173)	4,305	5.829	5,908
Heritage assieta	H		_	_	_ ;		_	,	,	~~	V.52.	
Buildings			-	Ξi	Ξĺ	- i	- [-		- 1	- [
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KZN222' uMngeni - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

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KZN222 uMngeni - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget

Municipal VotalCapital project	ProgramProject description	(DP Individually Approved Goal YearNo YearNo Inmber	Individually Approved Yes/No	Asset Class	Aavet Sub-Class	GPS co-ordinates		Medium Ter	m Revenue and	Medium Term Revenue and Expenditure Framework	emework.	
Rthousand	-		40	4	₩.	w	Budget Year 2014/15 Original Adjuste	r 2014/15 Adjusted	Budget Year +1 2015/16 Original Adjusted	+1 2015/16 Adjusted	Budget Year +2 2018/17 Original Adjusted	+2 2016/17 Adjusted
Peant musicipality: Visyalishe Road east Stammator Main Road Howing Middlends Road of 11 Mophorenti Ward 6, 10 and 11 Mophorenti Sparitied Mendoile Capture Sile Others	Khayathe Mai Mophon Mophon Mark	Elhie Road and Stormer Main Road Howek Infr Miditade Road Infr Miditade Road Infr Mophomeni Vand & 10 ahrii Mondola Caplura Site	Rhayelhie Road and Stormensincuture - Road trans Main Road Howdelntratincuture - Road trans Mildiands Road Infrastructure - Road trans Mophoneni Was 61, 0 ahfrastructure - Road trans Mophoneni Spardeidid - Community Mandala Capter Sile - Hertzag Assest Others	Roads, Pavements & Bidges Roads, Pavements & Bidges Roads, Pavements & Bidges Roads, Pavements & Bidges Sportfelds & Stadie Masserms & And Galledes Other	Ringelishe Hawick Hawick Moophorneni Moophorneni Moophorneni Tweedi Other	2016 2015 2015 2016 2017 2017	8,415 1,000 1,500 10,000 2,500	6,415 1,000 1,500 9,277 3,223 42,538 4,038	10,000 5,000 1,400 6,028	10,900 10,900 1,400 6,028	3,268 3,268 12,000	3,288 3,288 6,090 12,000
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Rolemen									-			

1. List all projects where approved budgets have been agrasled
2. Refar MFMA \$30
3. As par Budget Table \$30
4. As part Budget Table \$34
4. Assert circlegory and sub-category must be selected from Budget Table \$A34
5. Correct to seconds. Pruvide a logical starting point on nelverteed in trestructure.
6. Correct to seconds. Pruvide a logical starting point on nelverteed in trestructure.
6. Distinguish projects approved in terms of MFMA reaction 19(1)(b) and MRRR Regulation 13

D					Ви	dget Year 201	4/15				Budget Year +1 2015/16	Budget Ye: +2 2016/17
Description	Ref -	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjuster Budget
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References

- 1. Must reconcile to the sum of all municipal entity monthly revenue reports
- 2. Must reconcile to the sum of all municipal entity monthly expenditure reports
- 3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- 4. Additional cash-backed accumulated funds/unspent funds identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
- 5. Increases of funds approved under section 87 MFMA
- 6. Adjustments approved in accordance with section 87 MFMA
- 7. Adjustments made under delegation by the AO since the budget was approved or since a previously approved Adjustments Budget in the same financial year
- 8. Adjustments to funding ellocations by National or Provincial Government
- 9. Adjusts. = 'Other' Adjustments approved by entity Board; including revenue under-collection; additional revenue appropriation on existing programmes; projected savings; error correction
- 10. H = B + C + D + E + F + G
- 11. Adjusted Budget (i) = (A or A1/2 etc) + H

2.14 Municipal manager's quality certificate



uMngeni Municipality

PO Box 5 3290 Howick, South Africa

Tel: +27 (33) 239 9200 Fax: +27 (33) 330 4183 Email: manager@umngeni.gov.za Website: www.umngeni.gov.za

Our Ref.:

Your Ref.:

OFFICE OF THE MUNICIPAL MANAGER

Quality Certificate

I, Khayelihle Emmanuel Mpungose, Acting Municipal Manager of uMngeni Municipality, hereby certify that the Adjustments Budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the Municipality.

PRINT NAME

ACTING MUNICIPAL MANAGER OF

SIGNATURE

DATE

KHAYELIHLE EMMANUEL MPUNGOSE

UMNGENI MUNICIPALITY (KZN222)

26 FEBRUARY 2015

PO Box 5 3290 Howick, South Africa



uMngeni Municipality

Tel: +27 (33) 239 9266 Fax: 033-3304183 Email: manager@umngeni.gov.za Website: www.umngeni.gov.za

Our Ref.:	
Your Ref.:	
Date:	

Office of the Municipal Manager

COUNCIL COMMITTEE MEETING HELD ON THURSDAY 26 FEBRUARY 2015 AT 08:00AM IN UMNGENI MUNICIPALITY COUNCIL CHAMBER.

C.0215.26 ADJUSTMENT BUDGET 2014/2015 FINANCIAL YEAR

On a proposal moved by Councillor SD Nkuna supported by Councillor GT Dlamini, it was

RESOLVED

- 1. That Council adopts the Adjustment Budget for the 2014/2015 financial year in terms of Section 28 of the Municipal Finance Management Act, No. 56 of 2003 as set out in the following adjustments budget tables:
- 1.1 Table B1: Adjustments Budget Summary.
- 1.2 Table B2: Adjustments Budget Financial Performance (Standard Classification).
- 1.3 Table B3: Adjustments Budget Financial Performance (Revenue and Expenditure by Vote).
- 1.4 Table B4: Adjustments Budget Financial Performance (Revenue by Source and Expenditure by Type).
- 1.5 Table B5: Adjustments Capital Expenditure Budget by Vote and Funding.
- 1.6 Table B6: Adjustments Budget on Financial Position.
- 1.7 Table B7: Adjustments Budget on Cash Flow.
- 1.8 Table B8: Cash Backed Reserves / Accumulated Surplus Reconciliation.
- 1.9 Table B9: Asset Management.
- 1.10 Table B10: Basic Service Delivery Measurement.
- 2. That the Adjustments Budget as per Section 21 of the Municipal Budget and Reporting Regulations be submitted to Provincial and National Treasuries within 10 days after4 approval of Council

Certified true extract of the minutes of the meeting

Signed--

Mr KE Mpungose

Acting Municipal Manager